

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS  
HERETO TO DETERMINE WHETHER THIS OBJECTION  
AFFECTS YOUR CLAIM(S)**

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007  
Shai Y. Waisman  
Randi W. Singer

Attorneys for Debtors  
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i> ,	: 08-13555 (JMP)
	:
Debtors.	: (Jointly Administered)
-----X	

**NOTICE OF HEARING ON DEBTORS' SECOND  
OMNIBUS OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

**PLEASE TAKE NOTICE** that on January 29, 2010, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), filed their second omnibus objection to claims (the "Debtors' Second Omnibus Objection to Claims"), and that a hearing (the "Hearing") to consider the Debtors' Second Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **March 17, 2010 at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

**PARTIES RECEIVING THIS NOTICE OF SECOND OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO.**

**PLEASE TAKE FURTHER NOTICE** that any responses to the Debtors’

Second Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-242 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) by registered users of the Bankruptcy Court’s filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)), and served in accordance with General Order M-242, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., and Tracy Hope Davis; Esq.); and (iv) attorneys for the official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O’Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **March 1, 2010 at 4:00 p.m. (Eastern Time)** (the “Response Deadline”).

**PLEASE TAKE FURTHER NOTICE** that if no responses are timely filed and served with respect to the Debtors’ Second Omnibus Objection to Claims or any claim set forth

thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' Second Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: January 29, 2010  
New York, New York

/s/ Shai Y. Waisman  
Shai Y. Waisman  
Randi W. Singer

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007

Attorneys for Debtors  
and Debtors in Possession

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007  
Shai Y. Waisman  
Randi W. Singer

Attorneys for Debtors and  
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
<b>In re</b>	<b>:</b> <b>Chapter 11 Case No.</b>
	<b>:</b>
<b>LEHMAN BROTHERS HOLDINGS INC., et al.,</b>	<b>:</b> <b>08-13555 (JMP)</b>
	<b>:</b>
<b>Debtors.</b>	<b>:</b> <b>(Jointly Administered)</b>
-----X	

**DEBTORS' SECOND OMNIBUS  
OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF  
CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES  
AND CLAIMS ON THE EXHIBIT ATTACHED TO THIS OBJECTION.**

**IF YOU HAVE QUESTIONS, PLEASE CONTACT  
DEBTORS' COUNSEL, ERIN ECKOLS, AT 214-746-7700.**

TO THE HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”) and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the “Debtors”), respectfully represent:

**Relief Requested**

1. The Debtors file this second omnibus objection to claims (the “Second Omnibus Objection to Claims”) pursuant to section 502(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and this Court’s order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “Procedures Order”) [Docket No. 6664], seeking entry of an order disallowing and expunging the claims listed on Exhibit A annexed hereto.

2. The Debtors have examined the proofs of claim identified on Exhibit A and have determined that the proofs of claim listed under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Amended and Superseded Claims”) have been amended and superseded by at least one subsequently-filed, corresponding claim identified under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”). The Debtors seek the disallowance and expungement from the Court’s claims register of the Amended and Superseded Claims and preservation of the Debtors’ right to later object to any Surviving Claim on any other basis.

3. This Second Omnibus Objection to Claims does not affect any of the Surviving Claims and does not constitute any admission or finding with respect to any of the Surviving Claims. Further, the Debtors reserve all their rights to object on any other basis to any Amended and Superseded Claim as to which the Court does not grant the relief requested herein.

### **Jurisdiction**

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

### **Background**

5. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

6. On September 17, 2008, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

7. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the "Examiner") and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner.

8. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

### **The Amended and Superseded Claims Should Be Disallowed and Expunged**

9. The Debtors have begun their review of the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent and have identified

the claims on Exhibit A and have determined that each Amended and Superseded Claim has been amended and superseded by the corresponding Surviving Claim that was subsequently filed by or on behalf of the same creditor.

10. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at \*15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

11. Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that “such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law.” 11 U.S.C. § 502(b)(1). Claims that are amended and superseded by subsequent claims filed by the same creditor are routinely disallowed and expunged. *See, e.g., In re Enron Corp.*, Case No. 01 B 16034(AJG), 2005 WL 3874285, at \*1 n.1 (Bankr. S.D.N.Y. Oct. 5, 2005) (noting that “[i]n as much as the Initial Claim was amended and superceded by the Amended Claim, it was disallowed and expunged . . . .”); *In re Best Payphones, Inc.*, Case No. 01-15472, 2002 WL 31767796, at \*4, 11 (Bankr. S.D.N.Y. Dec. 11, 2002) (expunging amended, duplicative claim).

12. The Debtors cannot be required to pay on the same claim more than once. *See, e.g., In re Finley, Kumble, Wagner, Heine, Underberg, Manley, Myerson, & Casey*, 160 B.R. 882, 894 (Bankr. S.D.N.Y. 1993) (“In bankruptcy, multiple recoveries for an identical injury are generally disallowed.”). Elimination of redundant claims will also enable the Debtors

to maintain a claims register that more accurately reflects the proper claims existing against the Debtors.

13. Accordingly, to avoid the possibility of multiple recoveries by the same creditor, the Debtors request that the Court disallow and expunge in their entirety the Amended and Superseded Claims listed on Exhibit A.<sup>1</sup> The Surviving Claims will remain on the claims register subject to further objections on any other basis.

### **Notice**

14. No trustee has been appointed in these chapter 11 cases. Notice of this Second Omnibus Objection to Claims has been provided to (i) each claimant listed on Exhibit A; (ii) the U.S. Trustee; (iii) the attorneys for the Creditors' Committee; (iv) the Securities and Exchange Commission; (v) the Internal Revenue Service; and (vi) the United States Attorney for the Southern District of New York, in accordance with the Amended Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures, dated February 13, 2009 [Docket No. 2837] and the Procedures Order. The Debtors submit that such notice is sufficient and no other or further notice need be provided.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

---

<sup>1</sup> Where a creditor has filed different documentation in support of the Amended and Superseded Claim and the Surviving Claim, the Debtors will treat all documentation filed with the claims as having been filed in support of the Surviving Claim.



WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: January 29, 2010  
New York, New York

/s/ Shai Y. Waisman  
Shai Y. Waisman  
Randi W. Singer

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007

Attorneys for Debtors  
and Debtors in Possession

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
1	ABC INTERNATIONAL BANK PLC ARAB BANKING CORPORATION HOUSE 1 -5 MOORGATE LONDON, EC2R 6AB UNITED KINGDOM	01/12/2009	08-13555 (JMP)	1666	Undetermined	ABC INTERNATIONAL BANK PLC ARAB BANKING CORPORATION HOUSE 1 -5 MOORGATE LONDON, EC2R 6AB UNITED KINGDOM	09/21/2009	08-13555 (JMP)	24370	\$32,796,903.85
2	AETNA JOHANNA ANDERSON AETNA. - U23S 1425 UNION MEETING ROAD BLUE BELL, PA 19422	11/20/2008	08-13555 (JMP)	1107	\$11,377.00	AETNA JOHANNA ANDERSON AETNA. - U23S 1425 UNION MEETING ROAD BLUE BELL, PA 19422	12/30/2008	08-13555 (JMP)	1502	\$0.00
3	AGFIRST FARM CREDIT BANK RUSTY MICKLER, GENERAL COUNSEL P.O. BOX 1499 COLUMBIA, SC 29202	12/09/2008	08-13888 (JMP)	1262	\$349,875.65	AGFIRST FARM CREDIT BANK 1401 HAMPTON STREET P.O. BOX 1499 COLUMBIA, SC 29202	09/21/2009	08-13888 (JMP)	24537	\$349,875.65*
4	AGFIRST FARM CREDIT BANK RUSTY MICKLER, GENERAL COUNSEL P.O. BOX 1499 COLUMBIA, SC 29202	12/09/2008	08-13555 (JMP)	1263	\$349,875.65	AGFIRST FARM CREDIT BANK RUSTY MICKLER, GENERAL COUNSEL PO BOX 1499 COLUMBIA, SC 29202	09/21/2009	08-13555 (JMP)	24523	\$349,875.65

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
5	AGRIBANK, FCB WILLIAM J. PREBIL, ASSOC. GENERAL CNSL. 375 JACKSON STREET SAINT PAUL, MN 55101	12/12/2008	08-13555 (JMP)	1294	\$1,470,239.00	AGRIBANK, FCB ATTN: WILLIAM J. PREBIL, ASSOC. GENERAL CNSL. 375 JACKSON STREET SAINT PAUL, MN 55101	09/21/2009	08-13888 (JMP)	24530	\$1,470,239.00
6	AGRIBANK, FCB WILLIAM J. PREBIL, ASSOC. GENERAL CNSL. 375 JACKSON STREET SAINT PAUL, MN 55101	12/12/2008	08-13888 (JMP)	1295	\$1,470,239.00	AGRIBANK, FCB ATTN: WILLIAM J. PREBIL, ASSOCIATE GENERAL COUNSEL 375 JACKSON STREET SAINT PAUL, MN 55101	09/21/2009	08-13888 (JMP)	24541	\$1,470,239.00
7	ALIGN COMMUNICATIONS, INC. 55 BROAD STREET - 6TH FLOOR NEW YORK, NY 10004	09/23/2008		10	\$793,330.00	ALIGN COMMUNICATIONS, INC. 55 BROAD STREET - 6TH FLOOR NEW YORK, NY 10004	10/01/2008		71	\$946,210.00
8	ALL NIPPON AIRWAYS CO., LTD. 1-5-2 HIGASHI- SHIMBASHI MINATO-KU TOKYO 102-7133, 0 JAPAN	07/08/2009	08-13555 (JMP)	5172	\$2,788,870.54	ALL NIPPON AIRWAYS CO., LTD. 1-5-2 HIGASHI-SHIMBASHI MINATO-KU TOKYO 102-7133, 0 JAPAN	09/22/2009		32443	\$2,788,870.54

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
9	ALLGEMEINE SPARKASSE OBEROSTERREICH BANKAKTIENGESELLSC RAFT ATTN: DR. ANTON MOISES LEGAL SUPPORT SPARKASSENPLATZ 2 , 0 AUSTRIA	08/27/2009	08-13555 (JMP)	10080	\$11,202,122.49*	ALLGEMEINE SPARKASSE OBEROSTERREICH BANKAKTIENGESELLSCHA FT ATTN: DR. ANTON MOISES LEGAL SUPPORT SPARKASSENPLATZ 2 , 0 AUSTRIA	09/21/2009	08-13555 (JMP)	21743	\$11,202,122.49
10	ALLINA HEALTH SYSTEM DEFINED BENEFIT MASTER TRUST ROBERT MENDELSON,MORGAN, LEWIS & BOCKIUS LLP 101 PARK AVENUE NEW YORK, NY 10178	03/16/2009	08-13888 (JMP)	3349	\$48,980.26	ALLINA HEALTH SYSTEM TRUST C/O KIMBERLY FAUST 2925 CHICAGO AVENUE MAIL ROUTE 10805 MINNEAPOLIS, MN 55407- 1321	09/09/2009	08-13888 (JMP)	10875	\$112,117.93
11	ALLINA HEALTH SYSTEM TRUST ROBERT MENDELSON MORGAN LEWIS & BOCKIUS LLP 101 PARK AVENUE NEW YORK, NY 10178	03/16/2009	08-13888 (JMP)	3351	\$112,117.93	ALLINA HEALTH SYSTEM DEFINED BENEFIT MASTER TRUST C/O KIMBERLY FAUST 2925 CHICAGO AVENUE, MAIL ROUTE 10805 MINNEAPOLIS, MN 55407- 1321	09/09/2009	08-13888 (JMP)	10874	\$48,980.26

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
12	ALPHA BANK A.E. 40 STADIOU STR. ATTN: PANTELIS SGARDLIS, FINANCIAL MARKETS - GROUP PLANNING DIVISION ATHENS, GR-10252 GREECE	09/14/2009	08-13555 (JMP)	12575	\$9,431,902.84*	ALPHA BANK A.E. ATTN: PANTELIS SGARDELIS FINANCIAL MARKETS - GROUP PLANNING DIVISION 40 STADIOU STR. ATHENS, GR-10252 GREECE	09/21/2009	08-13555 (JMP)	20733	\$9,431,904.25*
13	ALPHA BANK A.E. 40 STADIOU STR. ATTN: PANTELIS SGARDLIS, FINANCIAL MARKETS - GROUP PLANNING DIVISION ATHENS, GR-10252 GREECE	09/14/2009	08-13888 (JMP)	12577	\$2,607,243.44*	ALPHA BANK A.E. ATTN: PANTELIS SGARDELIS FINANCIAL MARKETS - GROUP PLANNING DIVISION 40 STADIOU STR. ATHENS, GR-10252 GREECE	09/21/2009	08-13888 (JMP)	20732	\$2,607,243.44*
14	ALPHA BANK LONDON UNITED 66 CANNON STREET LONDON, EC4N 6EP UNITED KINGDOM	06/02/2009	08-13555 (JMP)	4730	\$0.00	ALPHA BANK LONDON LIMITED 66 CANNON STREET LONDON, EC4N GEP UNITED KINGDOM	09/15/2009	08-13555 (JMP)	12756	\$7,147,280.81

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
15	ALPHA BOND PLUS C/O CREDIT AGRICOLE ASSET MANAGEMENT MR. CHRISTIAN BOLSSON OR MR. JEAN- FRANCOIS POULNALS CREDIT AGRICOLE ASSET MANAGEMENT PARIS, 75015 FRANCE	09/21/2009	08-13555 (JMP)	22797	\$78,194.00	ALPHA BOND PLUS C/O CREDIT AGRICOLE ASSET MANAGMENT ATTN: CHRISTIAN BOISSON & JEAN- FRANCOIS POULNAIS 90 BOULEVARD PASTEUR PARIS, 75015 FRANCE	09/22/2009	08-13555 (JMP)	29803	\$78,194.00
16	AMERICAN FRIENDS OF LONDON BUSINESS SCHOOL FROST, RICHARD REGENTS PARK LONDON, NW1 4SA UNITED KINGDOM	10/23/2008		351	Undetermined	AMERICAN FRIENDS OF LONDON BUSINESS SCHOOL REGENT'S PARK LONDON UNITED KINGDOM, NW1 4SA UNITED KINGDOM	09/04/2009	08-13555 (JMP)	10353	\$1,724,018.00
17	AMERICAN TRADING AND PRODUCTION CORP. C/O ANDREW J. CURRIE, ESQ. VENABLE LLP 750 E. PRATT STREET, SUITE 900 BALTIMORE, MD 21202	05/11/2009	08-13893 (JMP)	4242	\$33,192,474.57*	AMERICAN TRADING AND PRODUCTION CORP. C/O ANDREW J. CURRIE, ESQ. VENABLE LLP 750 E. PRATT STREET, SUITE 900 BALTIMORE, MD 21202	09/18/2009	08-13893 (JMP)	19303	\$33,697,302.30*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
18	AMERICAN TRADING AND PRODUCTION CORP. C/O ANDREW J. CURRIE, ESQ. VENABLE LLP 750 E. PRATT STREET, SUITE 900 BALTIMORE, MD 21202	05/11/2009	08-13555 (JMP)	4243	\$33,192,474.57*	AMERICAN TRADING ATTN: HENRY KOETHER 10 EAST BALTIMORE ST. SUITE 1600 BALTIMORE, MD 21202	09/18/2009	08-13555 (JMP)	19219	\$33,697,302.30*
19	ARLINGTON PARTNERS LP ATTN: MARK B. WILSON, CHIEF FINANCIAL OFFICER THE PARK COMPANIES 124 ONE MADISON PLAZA, SUITE 1500 MADISON, MS 39110	08/17/2009	08-13888 (JMP)	8422	\$798,386.59	ARLINGTON PARTNERS LP ATTN: MARK B. WILLSON ARLINGTON PARTNERS, L.P. C/O THE PARK COMPANIES MADISON, MI 39110	09/14/2009	08-13888 (JMP)	12581	\$798,386.59
20	ATOUT EUROLAND C/O CREDIT AGRICOLE ASSET MANAGEMENT ATTN: CHRISTIAN BOISSON AND JEAN- FRANCOIS POULNAIS 90 BOULEVARD PASTEUR PARIS, 75015 FRANCE	09/18/2009	08-13555 (JMP)	18776	\$31,733,842.00*	ATOUT EUROLAND C/O CREDIT AGRICOLE ASSET MANAGMENT ATTN: CHRISTIAN BOISSON & JEAN- FRANCOIS POULNAIS 90 BOULEVARD PASTEUR PARIS, 75015 FRANCE	09/22/2009	08-13555 (JMP)	29777	\$31,733,842.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
21	ATOUT FRANCE C/O CREDIT AGRICOLE ASSET MANAGEMENT ATTN: CHRISTIAN BOISSON AND JEAN- FRANCOIS POULNAIS 90 BOULEVARD PASTEUR PARIS, 75015 FRANCE	09/18/2009	08-13555 (JMP)	18777	\$22,771,210.00*	ATOUT FRANCE ATTN: MR. CHRISTIAN BOISSON & MR. JEAN- FRANCOIS POULNAIS C/O CREDIT AGRICOLE ASSET MANAGEMENT 90 BOULEVARD PASTEUR PARIS, 75015 FRANCE	09/22/2009	08-13555 (JMP)	29774	\$22,771,210.00*
22	AUSTIN CAPITAL SAFE HARBOR PORTABLE ALPHA OFFSHORE FUND TWO, LTD. ATTN: JASON ROTTINGER 5000 PLAZA ON THE LAKE BLVD., SUITE 250 AUSTIN, TX 78746	02/02/2009	08-13888 (JMP)	2434	\$4,617,983.00	CONTRARIAN FUNDS, LLC AS ASSIGNEE OF AUSTIN CAP SAFE HARBOR PORTABLE ALPHA OFFSHORE FUND TWO, LTD ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVE, SUITE 425 GREENWICH, CT 06830	09/22/2009	08-13888 (JMP)	29812	\$4,641,444.00
23	AUSTIN CAPITAL SAFE HARBOR PORTABLE ALPHA OFFSHORE FUND TWO, LTD. ATTN: JASON ROTTINGER 5000 PLAZA ON THE LAKE BLVD., SUITE 250 AUSTIN, TX 78746	04/20/2009	08-13555 (JMP)	3855	\$4,617,983.00	CONTRARIAN FUNDS LLC AS ASSIGNEE OF AUSTIN CAPITAL SAFE HARBOR PORTABLE, ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	09/22/2009	08-13555 (JMP)	29321	\$4,620,342.00

\* - Indicates claim contains unliquidated and/or undetermined amounts



**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
24	AUTO BODY CREDIT UNION HOLZMAN RITTER & LEDUC, PLLC 28366 FRANKLIN ROAD SOUTHFIELD, MI 48034	01/30/2009	08-13555 (JMP)	2311	\$1,001,234.38	AUTO BODY CREDIT UNION HOLZMAN RITTER & LEDUC, PLLC 28366 FRANKLIN ROAD SOUTHFIELD, MI 48034	03/06/2009	08-13555 (JMP)	3222	\$1,002,567.71
25	AVIVA ASSICURAZIONI S.P.A. C/O MARK SHERRILL SUTHERLAND, ASBILL & BRENNAN LLP 1275 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20004	06/23/2009	08-13555 (JMP)	4961	\$717,550.00	AVIVA ASSICURAZIONI S.P.A. C/O MARK SHERRILL SUTHERLAND, ASBILL & BRENNAN LLP 1275 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20004	09/18/2009	08-13555 (JMP)	18174	\$717,550.00
26	AVIVA ITALIA S.P.A. C/O MARK SHERRILL SUTHERLAND, ASBILL & BRENNAN LLP 1275 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20004	06/23/2009	08-13555 (JMP)	4960	\$22,968,160.00	AVIVA ITALIA S.P.A. C/O MARK SHERRILL SUTHERLAND, ASBILL & BRENNAN LLP 1275 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20004	09/18/2009	08-13555 (JMP)	18167	\$22,968,160.00
27	AVIVA LIFE S.P.A. C/O MARK D. SHERRILL SUTHERLAND ASBILL & BRENNAN LLP 1275 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20004	06/23/2009	08-13555 (JMP)	4963	\$861,306.00	AVIVA LIFE S.P.A. C/O MARK D. SHERRILL SUTHERLAND ASBILL & BRENNAN LLP 1275 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20004	09/18/2009	08-13555 (JMP)	18166	\$861,306.00

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
28	AVIVA S.P.A. C/O MARK D. SHERRILL SUTHERLAND ASBILL & BRENNAN LLP 1275 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20004	06/23/2009	08-13555 (JMP)	4964	\$120,152,187.00	AVIVA S.P.A. C/O MARK D. SHERRILL SUTHERLAND ASBILL & BRENNAN LLP 1275 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20004	09/18/2009	08-13555 (JMP)	18173	\$120,152,187.00
29	AVIVA VITA S.P.A. C/O MARK SHERRILL SUTHERLAND, ASBILL & BRENNAN LLP 1275 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20004	06/23/2009	08-13555 (JMP)	4962	\$49,094,420.00	AVIVA VITA S.P.A. C/O MARK SHERRILL SUTHERLAND, ASBILL & BRENNAN LLP 1275 PENNSYLVANIA AVENUE, NW WASHINGTON, DC 20004	09/18/2009	08-13555 (JMP)	18168	\$49,094,420.00
30	BANCO DE LA REPUBLICA, COLOMBIA C/O MORRISON & FOERSTER LLP ATTN: BRETT H. MILLER 1290 AVENUE OF THE AMERICAS NEW YORK, NY 10104-0050	08/25/2009	08-13555 (JMP)	9295	\$2,700,000.00	BANCO DE LA REPUBLICA, COLOMBIA C/O MORRISON & FOERSTER LLP ATTN: BRETT H. MILLER 1290 AVENUE OF THE AMERICAS NEW YORK, NY 10104-0050	09/09/2009	08-13555 (JMP)	10942	\$2,700,000.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
31	BANK OF EAST ASIA LTD., THE, AS NOMINEE FOR A/C CHAN CHI MING, YIM KA WING 35/F BEA TOWER, MILLENNIUM CITY 5 ATTN: CUSTODY SERVICES DEPT KWUN TONG, 0 HONG KONG	12/09/2008	08-13555 (JMP)	1266	\$100,000.00	BANK OF EAST ASIA LTD., THE, AS NOMINEE FOR A/C CHAN CHI MING, YIM KA WING ATTN: CUSTODY SERVICES DEPT 35/F BEA TOWER, MILLENNIUM CITY 5 KWUN TONG, 0 HONG KONG	09/18/2009		18692	\$119,000.00
32	BANK OF EAST ASIA LTD., THE, AS NOMINEE ON BEHALF OF A/C TIMAX HOLDINGS LTD. 35/F BEA TOWER, MILLENNIUM CITY 5 ATTN: CUSTODY SERVICES DEPT KWUN TONG, 0 HONG KONG	12/09/2008	08-13555 (JMP)	1267	\$100,000.00	BANK OF EAST ASIA LTD., THE, AS NOMINEE FOR A/C TIMAX HOLDINGS LTD. ATTN: CUSTODY SERVICES DEPT 35/F BEA TOWER, MILLENNIUM CITY 5 KWUN TONG, 0 HONG KONG	09/18/2009		18691	\$107,123.61
33	BANK OF EAST ASIA LTD., THE, AS NOMINEE FOR A/C HO TAI WAI DAVID, FUNG SIU HA EMMY, 35/F BEA TOWER, MILLENNIUM CITY 5 ATTN: CUSTODY SERVICES DEPT KWUN TONG, 0 HONG KONG	12/09/2008	08-13555 (JMP)	1268	\$100,000.00	BANK OF EAST ASIA LTD., THE, AS NOMINEE FOR A/C HO TAI WAI, FUNG SIU HA EMMY ATTN: CUSTODY SERVICES DEPT. 35/F BEA TOWER, MILLENNIUM CITY 5 KWUN TONG, 0 HONG KONG	09/18/2009		18693	\$108,866.67

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
34	BANK OF KAOHSIUNG OFFSHORE BANKING BRANCH ATTN JC S.J CHEN 6F 168 PO AI 2ND ROAD KAOHSIUNG, 0 TAIWAN, PROVINCE OF CHINA	10/03/2008	08-13555 (JMP)	83	\$11,000,000.00	BANK OF KAOHSIUNG OFFSHORE BANKING BRANCH ATTN: JC S.J CHEN 6F 168, PO AI 2ND ROAD KAOHSIUNG, 0 TAIWAN, PROVINCE OF CHINA	09/11/2009	08-13555 (JMP)	11502	\$3,062,098.33
35	BANK OF VALLETTA P.L.C. DR. MICHAEL BORG COSTANZI CHIEF OFFICER, LEGAL AND COMPLIANCE LEGAL OFFICE, 1/5 ST GEORGE'S SQUARE VALLETTA, VLT 1190 MALTA	11/10/2008	08-13555 (JMP)	584	\$15,000,000.00*	BANK OF VALLETTA P.L.C. DR MICHAEL BORG COSTANZI CHIEF OFFICER, LEGAL AND COMPLIANCE LEGAL OFFICE, 1/5 ST GEORGE'S SQUARE VALLETTA, ULT 1190 MALTA	01/20/2009	08-13555 (JMP)	1784	Undetermined
36	BANQUE SAUDI FRANSI C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVE OF THE AMERICAS NEW YORK, NY 10036	09/16/2009	08-13555 (JMP)	14085	\$999,360.78*	BANQUE SAUDI FRANSI C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	09/17/2009	08-13555 (JMP)	14967	\$999,360.78*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
37	BASS, BRADLEY 110 E. DELAWARE PLACE # 702 CHICAGO, IL 60611	09/08/2009		10545	\$38,771.10	BASS, BRADLEY 110 E. DELAWARE PLACE # 702 CHICAGO, IL 60611	11/09/2009	08-13555 (JMP)	65219	\$38,771.10
38	BASS, BRADLEY 110 E. DELAWARE PLACE # 702 CHICAGO, IL 60611	09/08/2009		10546	\$35,270.72	BASS, BRADLEY 110 E. DELAWARE PLACE # 702 CHICAGO, IL 60611	11/09/2009	08-13555 (JMP)	65217	\$35,270.72
39	BAWAG P.S.K. BANK FUR ARBEIT, ET AL. C/O LOWENSTEIN SANDLER PC, ATTN: ROBERT G. MINION, ESQ. & RICHARD BERNSTEIN, ESQ 1251 AVENUE OF THE AMERICAS, 18TH FLOOR NEW YORK, NY 10020	02/24/2009	08-13555 (JMP)	3003	\$27,275,976.00*	BAWAG PSK BANK FUR ARBEIT UND WIRTSCHAFT UND OSTERRREICHISCHE POSTSPARKASSE AKTEINGESELLSCHAFT C/O LOWENSTEIN SANDLER PL ATTN: ROBERT MINION AND RICHARD BERNSTEIN, ESQ NEW YORK, NY 10020	09/18/2009	08-13555 (JMP)	16206	\$27,290,387.00*
40	BAZYLEVSKY, BO 11 CEDAR LANE PURCHASE, NY 10577	05/28/2009	08-13555 (JMP)	4629	Undetermined	BAZYLEVSKY, BO 11 CEDAR LANE PURCHASE, NY 10577	09/09/2009	08-13555 (JMP)	10950	\$225,915.76*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
41	BEAFORD INVESTMENTS LIMITED ANGELA WATSON,JP MORGAN TRUST CO. (BAHAMAS) LIMITED BAHAMAS FINANCIAL CENTER, 2ND FLOOR, SHIRLEY & STREETS P.O BOX N-4899 P.O BOX N-4899 NASSAU, 0 BAHAMAS	07/23/2009	08-13901 (JMP)	5945	\$1,260,500.00	BEAFORD INVESTMENTS LIMITED JP MORGAN TRUST CO BAHAMAS LTD BAHAMAS FINANCIAL CENTER, 2ND FLOOR P.O. BOX N-4899 NASSAU, 0 BAHAMAS	09/18/2009	08-13901 (JMP)	17243	\$1,260,500.00*
42	BELK IV, SAMUEL E. WARREN J. MARTIN, ESQ. PORZIO BROMBERG & NEWMAN, P.C. 100 SOUTHGATE PARKWAY MORRISTOWN, NJ 07962	02/25/2009	08-13555 (JMP)	3015	\$300,928.59	BELK, SAMUEL E. IV C/O WARREN J MARTIN, JR PORZIO, BROMBERG & NEWMAN PC 100 SOUTHGATE PARKWAY MORRISTOWN, NJ 07962- 1997	09/21/2009	08-13555 (JMP)	19809	\$292,229.19
43	BERGHOLD, JAN TENNENLOHER STRASSE 38 ERLANGEN, 91058 GERMANY	01/09/2009		1650	\$98,874.00	BERGHOLD, JAN TENNENLOHER STRASSE 38 ERLANGEN, 91058 GERMANY	09/14/2009	08-13555 (JMP)	12282	\$55,719.70

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
44	BLUE ANGEL CLAIMS LLC TRANSFEROR: KRAUS PARTNER INVESTMENT SOLUTIONS AG ATTN: ANTHONY YOSELOFF, MANAGER 65 EAST 55TH STREET, 19TH FLOOR NEW YORK, NY 10022	06/12/2009	08-13555 (JMP)	4866	\$711,346.00	BLUE ANGEL CLAIMS LLC TRANSFEROR: KRAUS PARTNER INVESTMENT SOLUTIONS AG ATTN: ANTHONY YOSELOFF, MANAGER 65 EAST 55TH STREET, 19TH FLOOR NEW YORK, NY 10022	09/14/2009	08-13555 (JMP)	12635	\$832,497.82
45	BNP PARIBAS ATTN: JAMES GOODBALL AND RICHARD SKOLLER 787 SEVENTH AVENUE NEW YORK, NY 10019-6018	09/17/2009	08-13555 (JMP)	14971	\$895,971,754.97*	BNP PARIBAS ATTN: JAMES GOODBALL AND RICHARD SKOLLER 787 SEVENTH AVENUE NEW YORK, NY 10019-6018	09/21/2009	08-13555 (JMP)	21951	\$900,971,753.97*
46	BNP PARIBAS ATTN: JAMES GOODALL & RICHARD M. SKOLLER 787 SEVENTH AVE NEW YORK, NY 10019-6018	09/17/2009	08-13555 (JMP)	15022	\$139,978.69	BNP PARIBAS ATTN: JAMES GOODALL & RICHARD M. SKOLLER 787 SEVENTH AVENUE NEW YORK, NY 10019-6018	09/21/2009	08-13555 (JMP)	21924	\$139,978.69
47	BNP PARIBAS FIN'AMS C/O BNP PARIBAS ATTN: JAMES GOODALL & RICHARD M. SKOLLER 787 SEVENTH AVE NEW YORK, NY 10019-6018	09/17/2009	08-13555 (JMP)	15019	\$10,504,389.81*	BNP PARIBAS FIN'AMS C/O BNP PARIBAS ATTN: JAMES GOODALL & RICHARD M. SKOLLER 787 SEVENTH AVE NEW YORK, NY 10019-6018	09/21/2009	08-13555 (JMP)	21855	\$10,504,389.81*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
48	BNP PARIBAS WEALTH MANAGEMENT ATTN: SERGE FORTI & RICARDO SANCHEZ- MORENO 20 COLLYER QUAY # 18-01 TUNG CENTRE , 049319 SINGAPORE	09/08/2009	08-13555 (JMP)	10706	\$1,081,239.77*	BNP PARIBAS WEALTH MANAGEMENT ATTN: SERGE FORTI & RICARDO SANCHEZ- MORENO 20 COLLYER QUAY # 18-01 TUNG CENTRE , 049319 SINGAPORE	09/11/2009	08-13555 (JMP)	11437	\$1,081,239.77*
49	BODE, MICHAEL AN DER WIPPERAU 7 UELZEN, D-29525 GERMANY	01/20/2009	08-13555 (JMP)	1821	\$14,899.14	BODE, MICHAEL AN DER WIPPERAU 7 UELZEN, D-29525 GERMANY	09/21/2009		26284	\$14,899.14
50	BRE BANK SA BARBARA KREGLEWSKA UL SENATORSKA 18 PO BOX 728 WARSZAWA, 00-950 POLAND	09/15/2009	08-13555 (JMP)	13092	\$21,739,321.23*	BRE BANK SA ATTN: BARBARA KREGLEWSKA UL. SENATORSKA 18 PO BOX 728 WARSZAWA, 00-950 POLAND	09/21/2009	08-13555 (JMP)	20286	\$21,739,321.23*

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
51	C.V.I G.V.F. (LUX) MASTER S.A.R.L.. (UK) TRANSFEROR: SUNRISE PARTNERS LIMITED PARTNERSHIP C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FARIMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	08/24/2009		9288	\$16,226,337.00	C.V.I G.V.F. (LUX) MASTER S.A.R.L.. (UK) TRANSFEROR: SUNRISE PARTNERS LIMITED PARTNERSHIP C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FARIMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	09/21/2009	08-13555 (JMP)	21369	\$16,226,337.00
52	C.V.I. G.V.F. (LUX) MASTER S.A.R.L. TRANSFEROR: CANADIAN IMPERIAL BANK OF COMMERCE c/o CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FARIMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	06/09/2009	08-13888 (JMP)	4790	\$23,993,135.41	CVI GVF (LUX) MASTER SARL C/O CARVAL INVESTORS UK LTD ATTN: DAVID SHORT KNOWLE HILL PARK - FAIRMILE LANE COBHAM-SURREY, KT11 2PD UNITED KINGDOM	09/17/2009	08-13888 (JMP)	15844	\$23,993,135.41*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
53	C.V.I. G.V.F. (LUX) MASTER S.A.R.L. TRANSFEROR: CANADIAN IMPERIAL BANK OF COMMERCE c/o CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FAIRMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	06/09/2009	08-13885 (JMP)	4791	\$3,636,224.28	CVI GVF (LUX) MASTER SARL C/O CARVAL INVESTORS UK LTD ATTN: DAVID SHORT KNOWLE HILL PARK - FAIRMILE LANE COBHAM-SURREY, KT11 2PD UNITED KINGDOM	09/17/2009	08-13885 (JMP)	15842	\$3,636,224.28*
54	C.V.I. G.V.F. (LUX) MASTER S.A.R.L. TRANSFEROR: CANADIAN IMPERIAL BANK OF COMMERCE c/o CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FAIRMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	06/09/2009	08-13555 (JMP)	4792	\$23,993,135.41	CVI GVF (LUX) MASTER SARL C/O CARVAL INVESTORS UK LTD ATTN: DAVID SHORT KNOWLE HILL PARK - FAIRMILE LANE COBHAM-SURREY, KT11 2PD UNITED KINGDOM	09/17/2009	08-13555 (JMP)	15845	\$23,993,135.41*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
55	C.V.I. G.V.F. (LUX) MASTER S.A.R.L. TRANSFEROR: CANADIAN IMPERIAL BANK OF COMMERCE c/o CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FARIMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	06/09/2009	08-13555 (JMP)	4793	\$3,392,038.65	CVI GVF (LUX) MASTER SARL C/O CARVAL INVESTORS UK LTD ATTN: DAVID SHORT KNOWLE HILL PARK - FAIRMILE LANE COBHAM-SURREY, KT11 2PD UNITED KINGDOM	09/17/2009	08-13555 (JMP)	15846	\$3,408,039.36*
56	C.V.I. G.V.F. (LUX) MASTER S.A.R.L. TRANSFEROR: CANADIAN IMPERIAL BANK OF COMMERCE c/o CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FARIMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	06/09/2009	08-13555 (JMP)	4794	\$3,636,224.28	CVI GVF (LUX) MASTER SARL C/O CARVAL INVESTORS UK LTD ATTN: DAVID SHORT KNOWLE HILL PARK - FAIRMILE LANE COBHAM-SURREY, KT11 2PD UNITED KINGDOM	09/17/2009	08-13555 (JMP)	15843	\$3,636,224.28*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
57	CAAM ARBITRAGE VA 2 MR CHRISTIAN BOISSON OR MR. JEAN- FRANCOIS POULNAIS C/O CREDIT AGRICOLE ASSET MANAGEMENT CREDIT AGRICOLE ASSET MANAGEMENT PARIS, 75015 FRANCE	09/21/2009	08-13555 (JMP)	25329	\$1,400,408.00	CAAM ARBITRAGE VAR 2 C/O CREDIT AGRICOLE ASSET MANAGMENT ATTN: CHRISTIAN BOISSON & JEAN- FRANCOIS POULNAIS 90 BOULEVARD PASTEUR PARIS, 75015 FRANCE	09/22/2009	08-13555 (JMP)	29801	\$1,400,408.00
58	CADWALADER, WICKERSHAM & TAFT LLP ATTN: POPPY QUATTLEBAUM ONE WORLD FINANCIAL CENTER NEW YORK, NY 10281	09/18/2009	08-13555 (JMP)	17105	\$12,103,217.85*	CADWALADER, WICKERSHAM & TAFT LLP ATTN: POPPY QUATTLEBAUM ONE WORLD FINANCIAL CENTER NEW YORK, NY 10281	09/21/2009	08-13555 (JMP)	20769	\$12,103,217.85
59	CADWALADER, WICKERSHAM & TAFT LLP ATTN: POPPY QUATTLEBAUM ONE WORLD FINANCIAL CENTER NEW YORK, NY 10281	09/18/2009	08-13888 (JMP)	17106	\$4,763,676.54*	CADWALADER, WICKERSHAM & TAFT LLP ATTN: POPPY QUATTLEBAUM ONCE WORLD FINANCIAL CENTER NEW YORK, NY 10281	09/21/2009	08-13888 (JMP)	20768	\$4,763,676.54

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
60	CADWALADER, WICKERSHAM & TAFT LLP ATTN: POPPY QUATTLEBAUM ONE WORLD FINANCIAL CENTER NEW YORK, NY 10281	09/18/2009	08-13900 (JMP)	17107	\$1,777,300.55*	CADWALADER, WICKERSHAM & TAFT LLP ATTN: POPPY QUATTLEBAUM ONE WORLD FINANCIAL CENTER NEW YORK, NY 10281	09/21/2009	08-13900 (JMP)	20767	\$1,777,300.55
61	CAHILL, STEPHEN V. PO BOX 1272 FELTON, CA 95018	12/10/2008	08-13555 (JMP)	1275	\$296,000.00	CAHILL, STEPHEN V PO BOX 1272 FELTON, CA 95018	09/15/2009	08-13555 (JMP)	12960	\$296,000.00
62	CAPTIAL SECURITIES CORP. DAVID W. PARHAM, BAKER & MCKENZIE LLP 2300 TRAMMELL CROW CENTER 2001 ROSS AVENUE DALLAS, TX 75201	11/26/2008	08-13555 (JMP)	1143	\$4,879,651.17	CAPTIAL SECURITIES CORP. DAVID W. PARHAM, BAKER & MCKENZIE LLP 2300 TRAMMELL CROW CENTER 2001 ROSS AVENUE DALLAS, TX 75201	12/10/2008	08-13555 (JMP)	1270	\$4,879,651.17
63	CAPULA GLOBAL RELATIVE VALUEMASTER FUND LIMITED C/O SEWARD & KISSEL LLP ONE BATTERY PLAZA ATTN: ARLENE R. ALVES NEW YORK, NY 10004-1485 UNITED KINGDOM	07/09/2009	08-13555 (JMP)	5578	\$8,524,454.00*	CAPULA GLOBAL RELATIVE VALUE MASTER FUND LIMITED C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004	09/11/2009	08-13555 (JMP)	19686	\$8,524,454.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
64	CARILLION LTD C/O HSBC BANK (CAYMAN) HSBC HOUSE 68 WEST BAY ROAD PO BOX 1109GT GRAND CAYMAN, 0 CAYMAN ISLANDS	09/17/2009	08-13888 (JMP)	15611	Undetermined	CARILLON LTD. C/O HSBC BANK (CAYMAN) LIMITED HSBC HOUSE, 68 WEST BAY ROAD PO BOX 1109GT GRAND CAYMAN, 0 CAYMAN ISLANDS	09/22/2009	08-13888 (JMP)	28110	Undetermined
65	CARILLION LTD C/O HSBC BANK (CAYMAN) LIMITED HSBC HOUSE 68 WEST BAY ROAD PO BOX 1109GT GRAND CAYMAN, 0 CAYMAN ISLANDS	09/17/2009	08-13555 (JMP)	15610	Undetermined	CARILLON LTD. C/O HSBC BANK (CAYMAN) LIMITED HSBC HOUSE, 68 WEST BAY ROAD PO BOX 1109GT GRAND CAYMAN, 0 CAYMAN ISLANDS	09/22/2009	08-13555 (JMP)	28111	Undetermined
66	CATHAY UNITED BANK DAVID W. PARHAM, BAKER & MCKENZIE LLP 2300 TRAMMELL CROW CENTER 2001 ROSS AVENUE DALLAS, TX 75201	02/24/2009	08-13888 (JMP)	3004	\$179,551.11	CATHAY UNITED BANK 2F, NO. 7 SONG REN RD. TAIPEI, 0 TAIWAN, PROVINCE OF CHINA	09/21/2009	08-13888 (JMP)	22305	\$179,551.11*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
67	CAUTERUCCI, EDUARDO R., PERILLI, ADRIANA M. & CAUTERUCCI, MARIA F. DAVID C. CAMERINI, ESQ. FOX HORAN & CAMERINI LLP 825 THIRD AVENUE, 12TH FLOOR NEW YORK, NY 10022	06/16/2009	08-13555 (JMP)	4900	\$200,000.00	CAUTERUCCI, EDUARDOR, PERILLI, ADRIANA M. & CAUTERUCCI, MARIA F. C/O FOX, HORAN & CAMERINI LLP ATTN: DAVID C. CAMERINI, ESQ. 825 THIRD AVENUE NEW YORK, NY 10022	09/21/2009	08-13555 (JMP)	21580	\$200,000.00
68	CENTRAL PUGET SOUND REGIONAL TRANSIT AUTHORITY, THE (SOUND TRANSIT) C/O CROCKER KUNO PLLC, ATTN JOANNE K. LIPSON, 720 OLIVE WAY, SUITE 1000 SEATTLE, WA 98101	12/03/2008	08-13888 (JMP)	1187	\$6,255,592.98	CENTRAL PUGET SOUND TRANSIT AUTHORITY, THE (SOUND TRANSIT) C/O CROCKER KUNO PLLC, ATTN JOANNE K. LIPSON, 720 OLIVE WAY, SUITE 1000 SEATTLE, WA 98101	09/22/2009	08-13888 (JMP)	31952	\$6,255,592.98
69	CENTRAL PUGET SOUND REGIONAL TRANSIT AUTHORITY, THE (SOUND TRANSIT) C/O CROCKER KUNO PLLC, ATTN JOANNE K. LIPSON, 720 OLIVE WAY, SUITE 1000 SEATTLE, WA 98101	01/22/2009	08-13555 (JMP)	1856	\$6,255,592.98	CENTRAL PUGET SOUND TRANSIT AUTHORITY, THE (SOUND TRANSIT) C/O CROCKER KUNO PLLC, ATTN JOANNE K. LIPSON, 720 OLIVE WAY, SUITE 1000 SEATTLE, WA 98101	09/22/2009	08-13555 (JMP)	31951	\$6,255,592.98

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
70	CESKA SPORITELNA, A.S. LEGAL SERVICES & COMPLIANCE ATTN: STEFAN ELEK OLBRACHTOVA 1926/62 , 0 CZECH REPUBLIC	08/24/2009	08-13555 (JMP)	9290	\$2,227,267.00*	CESKA SPORITELNA, A.S. ATTN: STEFAN ELEK LEGAL SERVICES & COMPLIANCE OLBRACHTOVA 1926/62 , 0 CZECH REPUBLIC	09/21/2009	08-13555 (JMP)	21744	\$2,227,267.00*
71	CHADHA, PRIYA K. 9 WOODBROOK DR. EDISON, NJ 08820	09/18/2009		18094	\$20,357.15	CHADHA, PRIYA 9 WOODBROOK DR EDISON, NJ 08820	09/18/2009		17567	\$26,592.59
72	CHAIKIN, JOLIE 245 E 63RD STREET, APT # 604 NEW YORK, NY 10065	09/18/2009		18935	\$14,166.81	CHAIKIN, JOLIE 245 E 63RD STREET, APT #604 NEW YORK, NY 10065	09/18/2009		17565	\$18,478.32
73	CHAN, MICHAEL 94-512 MEHAME PL WAIPAHU, HI 96797-5813	09/08/2009		10862	\$8,895.90	CHAN, MICHAEL 94-512 MEHAME PL WAIPAHU, HI 96797-5813	09/21/2009		25080	\$11,954.75

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
74	CHANG HWA COMMERCIAL BANK, LTD. OFFSHORE BANKING BRANCH 5F, 57, SEC. 2 CHUNG SHAN N. ROAD TAIPEI, 0 TAIWAN, PROVINCE OF CHINA	07/14/2009		5329	\$3,385,905.49	CHANG HWA COMMERCIAL BANK, LTD. OFFSHORE BANKING BRANCH 5F, 57, SEC. 2, CHUNG SHAN ROAD 886 2 2523 1650 ATTN: SYLVIA CHUNG TAIPEI, 0 TAIWAN, PROVINCE OF CHINA	09/14/2009	08-13555 (JMP)	12146	\$338,590,549.00
75	CHANG HWA COMMERCIAL BANK, LTD. OFFSHORE BANKING BRANCH 5F, 57, SEC. 2 CHUNG SHAN N. ROAD TAIPEI, 0 TAIWAN, PROVINCE OF CHINA	07/14/2009	08-13555 (JMP)	5330	\$5,117,205.68	CHANG HWA COMMERCIAL BANK, LTD., LOS ANGELES BRANCH 5F, 57, SEC 2, CHUNG SHAN N. ROAD 886 2 2536 1650 ATTN: SYLVIA CHUNG TAIPEI, 0 TAIWAN, PROVINCE OF CHINA	09/14/2009	08-13555 (JMP)	12145	\$511,720,568.00
76	CHELSEA FRAMES 197 9TH AVENUE NEW YORK, NY 10011	07/13/2009		5256	\$1,304.71	CHELSEA FRAMES 197 9TH AVENUE NEW YORK, NY 10011	09/22/2009		27140	\$1,304.71
77	CHOUDHURI, PUSHKAR GHOSH 1416 MARINE AVE MANHATTAN BEACH, CA 90266	10/28/2008	08-13555 (JMP)	401	\$35,576.91	CHOUDHURI, PUSHKAR GHOSH 1416 MARINE AVE MANHATTAN BEACH, CA 90266	09/15/2009	08-13555 (JMP)	12953	\$35,576.91

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
78	CHUANG, CARLEEN 6766 FLEET STREET FOREST HILLS, NY 11375	09/22/2009		28070	\$17.00	CHUANG, CARLEEN 6766 FLEET STREET FOREST HILLS, NY 11375	09/22/2009		27292	\$2,872.00
79	CITY OF ALBANY COUNCIL C/ AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW 2000 AUSTRALIA	11/24/2008	08-13555 (JMP)	883	Undetermined	CITY OF ALBANY COUNCIL C/O AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUAIRE TOWER 1 FARRER PLACE SYDNEY, NSW 2000 AUSTRALIA	09/22/2009	08-13555 (JMP)	32640	\$2,823,894.00
80	CLEARY GOTTLIEB STEEN AND HAMILTON LLP ATTN: SETH GROSSHANDLER, ESQ. ONE LIBERTY PLAZA NEW YORK, NY 10006	09/18/2009	08-13555 (JMP)	17102	\$117,215.42*	CLEARY GOTTLIEB STEEN & HAMILTON LLP ATTN: SETH GROSSHANDLER, ESQ. ONE LIBERTY PLAZA NEW YORK, NY 10006	09/22/2009	08-13555 (JMP)	26706	\$436,881.00*
81	CLEMMINCK, KOEN 2 ROGIER VAN DER WEYDENLAAN SINT-DENYS-WESTREM, B-9051 BELGIUM	04/01/2009	08-13555 (JMP)	3596	\$43,793.76	CLEMMINCK, KOEN 2 ROGIER VAN DER WEYDENLAAN SINT-DENYS-WESTREM, B- 9051 BELGIUM	09/11/2009	08-13555 (JMP)	11601	\$45,826.31

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
82	COMMONFUND CREDIT OPPORTUNITIES COMPANY (DRAKE) ATTN: MANAGING DIRECTOR WITH A MANDATORY COPY OF NOTICES UNDER SEC 5 COMMONFUND OPERATIONS WILTON, CT 06897-0812	07/28/2009	08-13888 (JMP)	6475	\$1,491,435.80	COMMONFUND CREDIT OPPORTUNITIES COMPANY ATTN: MANAGING DIRECTOR C/O COMMONFUND OPERATIONS 15 OLD DANBURY ROAD, P.O. BOX 812 WILTON, CT 06897	09/22/2009	08-13888 (JMP)	32026	\$1,492,193.30*
83	CONOCOPHILLIPS (U.K.) LIMITED RENITA D. KING, SENIOR COUNSEL 600 NORTH DAIRY ASHFORD BLVD., ML-3178 HOUSTON, TX 77079	06/24/2009	08-13885 (JMP)	4987	\$1,079,586.77	CONOCOPHILLIPS (UK) LTD RENITA D. KING, SENIOR COUNSEL 600 NORTH DAIRY ASHFORD, ML-3178 HOUSTON, TX 77079 UNITED KINGDOM	09/10/2009	08-13885 (JMP)	11360	\$1,079,586.77
84	CONOCOPHILLIPS COMPANY C/O RENITA D. KING, SENIOR COUNSEL 600 NORTH DAIRY ASHFORD ML-3178 HOUSTON, TX 77079	06/01/2009	08-13885 (JMP)	4678	\$15,930,947.83	CONOCOPHILLIPS COMPANY RENITA D. KING, SENIOR COUNSEL 600 NORTH DAIRY ASHFORD, ML-3178 HOUSTON, TX 77079	09/10/2009	08-13885 (JMP)	11359	\$15,930,947.83

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
85	CONTRARIAN FUNDS, LLC TRANSFEROR: TARGA RESOURCE PARTNERS LP ATTN: ALISA MUMOLA 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	12/31/2008	08-13885 (JMP)	1510	\$5,131,151.00	CONTRARIAN FUNDS LLC AS ASSIGNEE OF TARGA RESOURCES PARTNERS LP ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	09/22/2009	08-13885 (JMP)	29317	\$5,131,151.00
86	CONTRARIAN FUNDS, LLC TRANSFEROR: TARGA RESOURCES, INC. ATTN: ALISA MUMOLA 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	12/31/2008	08-13885 (JMP)	1511	\$1,664,653.00	CONTRARIAN FUNDS LLC AS ASSIGNEE OF TARGA RESOURCES PARTNERS LP ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	09/22/2009	08-13885 (JMP)	29319	\$1,664,653.00
87	CONTRARIAN FUNDS, LLC TRANSFEROR: TARGA RESOURCES, INC. ATTN: ALISA MUMOLA 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	12/31/2008	08-13555 (JMP)	1512	\$1,664,653.00	CONTRARIAN FUNDS LLC AS ASSIGNEE OF TARGA RESOURCES PARTNERS LP ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	09/22/2009	08-13555 (JMP)	29320	\$1,664,653.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
88	CONTRARIAN FUNDS, LLC TRANSFEROR: TARGA RESOURCE PARTNERS LP ATTN: ALISA MUMOLA 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	02/05/2009	08-13555 (JMP)	2594	\$5,131,151.00	CONTRARIAN FUNDS LLC AS ASSIGNEE OF TARGA RESOURCES PARTNERS LP ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, SUITE 425 GREENWICH, CT 06830	09/22/2009	08-13555 (JMP)	29318	\$5,131,151.00
89	CONVEX MASTER FUND LTD ALFARO ABOGADOS ATTN: SOLEDAD MATTEOZZI, ATTORNEY IN FACT 150 EAST 58TH STREET, 20TH FLOOR NEW YORK, NY 10155	04/09/2009	08-13888 (JMP)	3727	\$311,273.24	CONVEX MASTER FUND LTD ALFARO ABOGADOS ATTN: SLODEDAD MATTEOZZI, ATTORNEY IN FACT 150 EAST 58TH STREET,20TH FLOOR NEW YORK, NY 10155	09/21/2009	08-13888 (JMP)	25008	\$311,273.24
90	CONVEX MASTER FUND LTD ALFARO ABOGADOS ATTN: SOLEDAD MATTEOZZI, ATTORNEY IN FACT 150 EAST 58TH STREET, 20TH FLOOR NEW YORK, NY 10155	04/09/2009	08-13555 (JMP)	3728	\$311,273.24	CONVEX MASTER FUND LTD ALFARO ABOGADOS ATT: SLODEDAD MATTEOZZI, ATTORNEY IN FACT 150 EAST 58TH STREET,20TH FLOOR NEW YORK, NY 10155	09/21/2009	08-13555 (JMP)	25012	\$311,273.24

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
91	COOPERNEFF MASTER FUND I SEGREGATED PORTFOLIO COMP SPC, ACTING FOR & ON BEHALF OF ITS SEGREGATED PORTFOLIO COOPERNEFF MULTI- STRATEGY 5 SEGREGATED PORTFOLIO C/O BNP PARIBAS NEW YORK, NY 10019-6018	09/17/2009	08-13555 (JMP)	15017	\$2,484,009.83*	COOPERNEFF MASTER FUND I SEGREGATED PORTFOLIO COMPANY SPC, ACTING FOR AND ON BEHALF OF ITS SEGREGATED PORTFOLIO COOPERNEFF MULTI- STRATEGY 5 SEGREGATED PORTFOLIO C/O BNP PARIBAS NEW YORK, NY 10019-6018	09/21/2009	08-13555 (JMP)	21831	\$2,484,009.83*
92	CORUS BANK, N.A. ATTN: RICK KORETZ 3959 N LINCOLN AVE CHICAGO, IL 60613	05/26/2009	08-13888 (JMP)	4543	\$26,304.96*	CORUS BANK, N.A. ATTN: DAN SEMANEK 3959 N LINCOLN AVE CHICAGO, IL 60613	09/01/2009	08-13888 (JMP)	10059	\$16,304.96
93	CREDIT PROTECTION TRUST 207 C/O FINANCIAL SECURITY ASSURANCE INC ATTN: JAMES MICHENER, GENERAL COUNSEL 31 WEST 52ND STREET NEW YORK, NY 10019	08/03/2009	08-13555 (JMP)	6953	\$492,555.22	CREDIT PROTECTION TRUST 207 C/O FINANCIAL SECURITY ASSURANCE INC. ATTENTION: JAMES MICHENER, GENERAL COUNSEL 31 WEST 52ND STREET NEW YORK, NY 10019	09/22/2009	08-13555 (JMP)	27984	Undetermined

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
94	CREDIT PROTECTION TRUST 233 C/O FINANCIAL SECURITY ASSURANCE INC ATTN: JAMES MICHENER, GERNERAL COUNSEL 31 WEST 52ND STREET NEW YORK, NY 10019	08/03/2009	08-13555 (JMP)	6952	\$476,222.00	CREDIT PROTECTION TRUST 233 C/O FINANCIAL SECURITY ASSURANCE INC. ATTENTION: JAMES MICHENER, GENERAL COUNSEL 31 WEST 52ND STREET NEW YORK, NY 10019	10/01/2009	08-13555 (JMP)	27983	Undetermined
95	CREDIT PROTECTION TRUST 265 C/O FINANCIAL SECURITY ASSURANCE INC ATTN: JAMES MICHENER, GENERAL COUNSEL 31 WEST 52ND STREET NEW YORK, NY 10019	08/03/2009	08-13555 (JMP)	6951	\$4,742,301.17	CREDIT PROTECTION TRUST 265 C/O FINANCIAL SECURITY ASSURANCE INC. ATTENTION: JAMES MICHENER, GENERAL COUNSEL 31 WEST 52ND STREET NEW YORK, NY 10019	09/22/2009	08-13555 (JMP)	27985	Undetermined
96	CREDIT PROTECTION TRUST 283 C/O FINANCIAL SECURITY ASSURANCE INC ATTN: JAMES MICHENER, GENERAL COUNSEL 31 WEST 52ND STREET NEW YORK, NY 10019	08/03/2009	08-13555 (JMP)	6949	\$43,830,089.42	CREDIT PROTECTION TRUST 283 C/O FINANCIAL SECURITY ASSURANCE INC. ATTENTION: JAMES MICHENER, GENERAL COUNSEL 31 WEST 52ND STREET NEW YORK, NY 10019	09/22/2009	08-13555 (JMP)	27982	Undetermined

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
97	CRUIKSHANK, DOUGLAS A. 376 NEW ROCHELLE RD BRONXVILLE, NY 10708	08/28/2009	08-13555 (JMP)	9584	\$443,552.50	CRUIKSHANK, DOUGLAS A. 376 NEW ROCHELLE RD. BRONXVILLE, NY 10708	09/18/2009		19367	\$143,552.50
98	CUNNINGHAM, MAUREEN WBNA CUSTODIAN TRAD IRA 3617 FOX CHASE ROAD TRENT WOODS, NC 28562-7719	08/27/2009		9544	\$26,672.00	CUNNINGHAM, MAUREEN R 3617 FOX CHASE ROAD TRENT WOODS, NC 28562- 7719	09/21/2009	08-13555 (JMP)	25309	\$26,672.00
99	DALE, ROBERT DANIEL W 315 SHERBROOK HOUSE 24 MONCK STREET WESTMINSTER, SW1P 2AJ UNITED KINGDOM	07/24/2009	08-13555 (JMP)	6087	\$586,577.47	DALE, ROBERT 315 SHERBROOKE HOUSE 24 MONCH STREET WESTMINSTER LONDON, SW1P 2AJ UNITED KINGDOM	09/18/2009		18353	\$477,291.00
100	DAVID & ENID GARBER REVOCABLE TRUST U/A 5/7/02 DAVID GARBER 22705 SPARROWDELL DRIVE CALABASAS, CA 91302	09/26/2008	08-13555 (JMP)	37	\$25,000.00	DAVID & ENID GARBER REVOCABLE TRUST DATED 5/7/02 22705 SPARROWDELL DRIVE CALABASAS, CA 91302	02/02/2009	08-13555 (JMP)	2494	\$25,000.00



**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
101	DEL MAR MASTER FUND LTD. C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	02/19/2009	08-13555 (JMP)	2998	\$5,836,457.00*	DEL MAR MASTER FUND LTD. C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	09/04/2009	08-13555 (JMP)	10514	\$5,836,457.00*
102	DEL MAR MASTER FUND LTD. C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	02/19/2009	08-13888 (JMP)	2999	\$4,569,951.00*	DEL MAR MASTER FUND LTD. C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES, ESQ. ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	09/04/2009	08-13888 (JMP)	10516	\$4,569,951.00*
103	DEL MAR MASTER FUND LTD. C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	02/19/2009	08-13555 (JMP)	3000	\$4,569,951.00*	DEL MAR MASTER FUND LTD. C/O SEWARD & KISSEL LLP ATTN: ARLENE R. ALVES ONE BATTERY PARK PLAZA NEW YORK, NY 10004-1485	09/04/2009	08-13555 (JMP)	10513	\$4,569,951.00*
104	DELLARUSSO, RICHARD J. 8 SUNSET ROAD DARIEN, CT 06820	01/23/2009	08-13555 (JMP)	1916	\$177,337.55	DELLARUSSO, RICHARD J. 8 SUNSET ROAD DARIEN, CT 06820	01/28/2009	08-13555 (JMP)	2112	\$219,545.52

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
105	DELOITTE & TOUCHE FINANCIAL ADVISORY SERVICES LIMITED 30/F, BUNDER CENTER 222 YAN AN ROAD EAST SHANGHAI, PRC 200002 CHINA	02/19/2009	08-13555 (JMP)	2900	Undetermined	DELOITTE & TOUCHE FINANCIAL ADVISORY SERVICES LIMITED 30/F, BUNDER CENTER 222 YAN AN ROAD EAST SHANGHAI, 200002 CHINA	09/22/2009	08-13555 (JMP)	31322	\$71,542.65
106	DEUTSCHE BANK AG, LONDON BRANCH (UK) TRANSFEROR: CARMIGNAC GESTION ATTN: MICHAEL SUTTON WINCHESTER HOUSE, 1 GREAT WINCHESTER ST LONDON, EC2N 2DB UNITED KINGDOM	01/30/2009	08-13555 (JMP)	2291	\$58,746,042.04	DEUTSCHE BANK AG, LONDON BRANCH ATTN: MICHAEL SUTTON AND ALEXANDER KRAEMER 1 GREAT WINCHESTER STREET LONDON, EC2N 2DB UNITED KINGDOM	09/18/2009	08-13555 (JMP)	17751	\$58,712,861.15*
107	DEUTSCHE HYPOTHEKENBANK (ACTIEN- GESELLSCHAFT) MR. MICHAEL MULLER GEORGSPLATZ 8 HANNOVER, 30159 GERMANY	04/17/2009	08-13555 (JMP)	3807	\$21,200,012.00	DEUTSCHE HYPOTHEKENBANK (ACTIEN-GESELLSCHAT) ATTN: MS. KERSTIN KELM GEORGSPLATZ 8 30159 HANOVER, 30159 GERMANY	09/21/2009	08-13555 (JMP)	21895	\$7,049,012.48

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
108	DEUTSCHE LUFTHANSA AG C/O BAKER & MCKENZIE LLP ATTENTION: IRA REID, ESQ. 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	05/05/2009	08-13555 (JMP)	4103	\$19,923,889.67*	DEUTSCHE LUFTHANSA AG C/O BAKER & MCKENZIE LLP ATTENTION: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	09/16/2009	08-13555 (JMP)	14086	\$19,923,889.67*
109	DEUTSCHE PFANDBRIEFBANK AG DR. GOTTFRIED VON AULOCK LEGAL DEPARTMENT VON-DER-TANN- STRASSE 2 MUNICH, 80539 GERMANY	08/19/2009	08-13555 (JMP)	8722	\$8,976,875.56	C.V.I G.V.F. (LUX) MASTER S.A.R.L.. (UK) TRANSFEROR: DEUTSCHE PFANDBRIEFBANK AG C/O CARVAL INVESTORS UK LIMITED KNOWLE HILL PARK, FARIMILE LANE COBHAM, SURREY, KT11 2PD UNITED KINGDOM	09/18/2009	08-13555 (JMP)	17543	\$8,976,875.56*
110	DIXON, CHRISTOPHER PO BOX 50043 INDIANAPOLIS, IN 46250	08/31/2009		9820	\$8,750.00	DIXON, CHRISTOPHER PO BOX 50043 INDIANAPOLIS, IN 46250	09/08/2009		10551	\$8,750.00
111	DIXON, VINCENT C. & PATRICIA A. PO BOX 50043 INDIANAPOLIS, IN 46250	08/31/2009		9821	\$19,425.00	DIXON, VINCENT C. & PATRICIA A. P.O. BOX 50043 INDIANAPOLIS, IN 46250	09/08/2009		10550	\$19,425.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
112	DNB NOR MARKETS, INC. MARCUS WENDEHOG VICE PRESIDENT & ASSISTANT COUNSEL 200 PARK AVENUE NEW YORK, NY 10166	04/23/2009	08-13555 (JMP)	3926	Undetermined	DNB NOR MARKETS, INC. ATTN: MARCUS WENDEHOG 200 PARK AVENUE NEW YORK, NY 10166	09/22/2009	08-13555 (JMP)	26981	\$48,943.73*
113	DOUGLAS COUNTY DOUGLAS COUNTY TREASURER ATTN: STEPHANIE COOK 100 THIRD STREET CASTLE ROCK, CO 80104	12/11/2008	08-13555 (JMP)	1286	\$26,679.50	***ERROR CLAIM NOT ACTIVE***DOUGLAS COUNTY DOUGLAS COUNTY TREASURER ATTN: STEPHANIE COOK 100 THIRD STREET CASTLE ROCK, CO 80104	02/17/2009	08-13555 (JMP)	2851	\$0.00
114	DOUGLAS COUNTY DOUGLAS COUNTY TREASURER ATTN: STEPHANIE COOK 100 THIRD STREET CASTLE ROCK, CO 80104	12/11/2008	08-13555 (JMP)	1287	\$69,350.10	***ERROR CLAIM NOT ACTIVE***DOUGLAS COUNTY DOUGLAS COUNTY TREASURER ATTN: STEPHANIE COOK 100 THIRD STREET CASTLE ROCK, CO 80104	02/17/2009	08-13555 (JMP)	2852	\$0.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
115	DRAKE GLOBAL OPPORTUNITIES (MASTER) FUND, LTD., THE STEVEN LUTTRELL 660 MADISON AVENUE, 16TH FLOOR NEW YORK, NY 10065	06/23/2009	08-13888 (JMP)	4976	\$102,043,941.35	DRAKE GLOBAL OPPORTUNITIES (MASTER) FUND, LTD, THE C/O DRAKE MANAGEMENT LLC ATTN: STEVEN LUTTRELL 660 MADISON AVENUE 16TH FLOOR NEW YORK, NY 10065	09/22/2009	08-13888 (JMP)	32403	\$102,045,018.35*
116	DRAKE GLOBAL OPPORTUNITIES (MASTER) FUND, LTD., THE ATTN: STEVEN LUTTRELL, C/O DRAKE MANAGEMENT LLC 660 MADISON AVENUE, 16TH FLOOR NEW YORK, NY 10065	06/23/2009	08-13555 (JMP)	4981	\$102,043,941.35	DRAKE GLOBAL OPPORTUNITIES (MASTER) FUND, LTD, THE C/O DRAKE MANAGEMENT LLC ATTN: STEVEN LUTTRELL 660 MADISON AVENUE 16TH FLOOR NEW YORK, NY 10065	09/22/2009	08-13555 (JMP)	30669	\$102,045,018.35*
117	DRAKE LOW VOLATILITY MASTER FUND, LTD., THE ATTN: STEVEN LUTTRELL, C/O DRAKE MANAGEMENT LLC 660 MADISON AVENUE, 16TH FLOOR NEW YORK, NY 10065	06/23/2009	08-13888 (JMP)	4977	\$1,233,925.94	DRAKE LOW VOLATILITY MASTER FUND, LTD., THE ATTN: STEVEN LUTTRELL 660 MADISON AVE, 16TH FLOOR NEW YORK, NY 10065	09/22/2009	08-13888 (JMP)	32454	\$1,235,002.94*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
118	DRAKE LOW VOLATILITY MASTER FUND, LTD., THE ATTN: STEVEN LUTTRELL, C/O DRAKE MANAGEMENT LLC 660 MADISON AVENUE, 16TH FLOOR NEW YORK, NY 10065	06/23/2009	08-13555 (JMP)	4979	\$1,233,925.94	DRAKE LOW VOLATILITY MASTER FUND, LTD., THE ATTN: STEVEN LUTTRELL 660 MADISON AVE, 16TH FLOOR NEW YORK, NY 10065	09/22/2009	08-13555 (JMP)	32455	\$1,235,002.94*
119	DRAKE OFFSHORE MASTER FUND, LTD., THE ATTN: STEVEN LUTTRELL, C/O DRAKE MANAGEMENT LLC 660 MADISON AVENUE, 16TH FLOOR NEW YORK, NY 10065	06/23/2009	08-13888 (JMP)	4980	\$19,983,951.88	DRAKE OFFSHORE MASTER FUND, LTD, THE ATTN: STEVEN LUTTRELL 660 MADISON AVE, 16TH FLOOR NEW YORK, NY 10065	09/22/2009	08-13888 (JMP)	32466	\$19,985,028.88*
120	DRAKE TOTAL RETURN FUND ATTN: STEVEN LUTTRELL 660 MADISON AVE., 16TH FLOOR NEW YORK, NY 10065	07/06/2009	08-13888 (JMP)	5138	\$127,470.04	DRAKE TOTAL RETURN FUND, THE C/O DRAKE MANAGEMENT LLC ATTN : STEVEN LUTTRELL 660 MADISON AVENUE, 16TH FLOOR NEW YORK, NY 10065	09/22/2009	08-13888 (JMP)	32540	\$128,547.04*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
121	DRAKE TOTAL RETURN FUND ATTN: STEVEN LUTTRELL 660 MADISON AVE., 16TH FLOOR NEW YORK, NY 10065	07/06/2009	08-13555 (JMP)	5140	\$127,470.04	DRAKE TOTAL RETURN FUND, THE C/O DRAKE MANAGEMENT LLC ATTN: STEVEN LUTTRELL 660 MADISON AVENUE, 16TH FLOOR NEW YORK, NY 10065	09/22/2009	08-13555 (JMP)	32504	\$128,547.04*
122	DUDA, MICHAEL 380 92ND ST. APT. D9 BROOKLYN, NY 11209	08/24/2009	08-13555 (JMP)	9132	\$12,087.85	DUDA, MICHAEL 380 92ND ST. APT. D9 BROOKLYN, NY 11209	09/22/2009		31873	\$23,037.85
123	DUENAS-BRCKVOVICH, PETER 2 CADOGAN GARDENS FLAT 9 LONDON, SE2 2RS UNITED KINGDOM	09/15/2009		12879	Undetermined	DUENAS-BRCKOVICH, PETER 2 CADOGAN GARDENS FLAT 9 LONDON, SW3 2RS UNITED KINGDOM	09/22/2009	08-13555 (JMP)	31647	\$6,527,681.16
124	DUKE ENERGY OHIO, INC. KIAH T. FORD IV PARKER POE ADAMS & BERNSTEIN LLP 401 SOUTH TRYON STREET CHARLOTTE, NC 28202	04/07/2009	08-13885 (JMP)	3701	\$14,591,576.92	DUKE ENERGY OHIO INC C/O KIAH T FORD IV PARKER POE ADAMS & BERNSTEIN LLP 401 SOUTH TRYON STREET, SUITE 3000 CHARLOTTE, SC 28202	09/15/2009	08-13885 (JMP)	13124	\$14,591,576.92

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
125	DUKE ENERGY OHIO, INC. KIAH T. FORD IV PARKER POE ADAMS & BERNSTEIN LLP 401 SOUTH TRYON STREET CHARLOTTE, NC 28202	04/07/2009	08-13555 (JMP)	3705	\$14,591,576.92	DUKE ENERGY OHIO INC C/O KIAH T FORD IV PARKER POE ADAMS & BERNSTEIN LLP 401 SOUTH TRYON STREET, SUITE 3000 CHARLOTTE, SC 28202	09/15/2009	08-13555 (JMP)	13123	\$14,591,576.92
126	DUKE ENERGY OHIO, INC. KIAH T. FORD IV PARKER POE ADAMS & BERNSTEIN LLP 401 SOUTH TRYON STREET CHARLOTTE, NC 28202	04/07/2009	08-13885 (JMP)	3706	\$1,721,184.00	DUKE ENERGY OHIO, INC. C/O KIAH T. FORD IV PARKER POE ADAMS & BERNSTEIN LLP 401 SOUTH TRYON STREET CHARLOTTE, NC 28202	09/15/2009	08-13885 (JMP)	12863	\$1,721,184.00
127	DYNAMIC CREDIT OPPORTUNITIES FUND II DYNAMIC CREDIT PARTNERS, LLC JAMES FINKEL 1500 BROADWAY, 11TH FLOOR NEW YORK, NY 10036	04/06/2009	08-13555 (JMP)	3672	\$754,190.06	DYNAMIC CREDIT OPPORTUNITIES FUND II DYNAMIC CREDIT PARTNERS, LLC JAMES FINKEL 1500 BROADWAY, 11TH FLOOR NEW YORK, NY 10036	09/22/2009	08-13555 (JMP)	27747	\$754,190.06



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
128	DYNAMIC CREDIT OPPORTUNITIES FUND II, LTD. DYNAMIC CREDIT PARTNERS, LLC JAMES FINKEL 1500 BROADWAY, 11TH FLOOR NEW YORK, NY 10036	08/21/2009	08-13555 (JMP)	8982	\$754,190.06	DYNAMIC CREDIT OPPORTUNITIES FUND II DYNAMIC CREDIT PARTNERS, LLC JAMES FINKEL 1500 BROADWAY, 11TH FLOOR NEW YORK, NY 10036	09/22/2009	08-13555 (JMP)	27747	\$754,190.06
129	EATON VANCE CDO IX, LTD. ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13555 (JMP)	4600	\$6,086,488.00*	EATON VANCE CDO IX, LTD C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13555 (JMP)	18241	\$6,130,866.43
130	EATON VANCE CDO IX, LTD. ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13888 (JMP)	4601	\$6,086,488.00*	EATON VANCE CDO IX, LTD. C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13888 (JMP)	18243	\$6,130,866.43

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
131	EATON VANCE CORP. ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13555 (JMP)	4598	\$229,672.77*	EATON VANCE CORP C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13555 (JMP)	18261	\$231,347.38
132	EATON VANCE CORP. ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13888 (JMP)	4599	\$229,672.77*	EATON VANCE CORP C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13888 (JMP)	18260	\$231,347.38
133	EATON VANCE CREDIT OPPORTUNITIES FUND ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13888 (JMP)	4578	\$1,075,163.00*	EATON VANCE CREDIT OPPORTUNITIES FUND C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13888 (JMP)	18259	\$1,083,002.34

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
134	EATON VANCE CREDIT OPPORTUNITIES FUND ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13555 (JMP)	4588	\$1,075,163.00*	EATON VANCE CREDIT OPPORTUNITIES FUND C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13555 (JMP)	18258	\$1,083,002.34
135	EATON VANCE FLOATING-RATE INCOME TRUST ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13555 (JMP)	4586	\$20,735.00*	EATON VANCE FLOATING- RATE INCOME TRUST C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13555 (JMP)	18255	\$20,886.19
136	EATON VANCE FLOATING-RATE INCOME TRUST ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13888 (JMP)	4587	\$20,735.00*	EATON VANCE FLOATING- RATE INCOME TRUST C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13888 (JMP)	18254	\$20,886.19

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
137	EATON VANCE LIMITED DURATION INCOME FUND ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13888 (JMP)	4595	\$27,417.00*	EATON VANCE LIMITED DURATION INCOME FUND C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13888 (JMP)	18242	\$27,616.91
138	EATON VANCE LIMITED DURATION INCOME FUND ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13555 (JMP)	4604	\$27,417.00*	EATON VANCE LIMITED DURATION INCOME FUND C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13555 (JMP)	18244	\$27,616.91
139	EATON VANCE SENIOR FLOATING-RATE TRUST ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13888 (JMP)	4589	\$20,735.00*	EATON VANCE SENIOR FLOATING-RATE TRUST C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13888 (JMP)	18252	\$20,886.19

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
140	EATON VANCE SENIOR FLOATING-RATE TRUST ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13555 (JMP)	4594	\$20,735.00*	EATON VANCE SENIOR FLOATING-RATE TRUST C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13555 (JMP)	18253	\$20,886.19
141	EATON VANCE SENIOR INCOME TRUST ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13888 (JMP)	4584	\$15,551.00*	EATON VANCE SENIOR INCOME TRUST C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13888 (JMP)	18257	\$15,664.39
142	EATON VANCE SENIOR INCOME TRUST ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13555 (JMP)	4585	\$15,551.00*	EATON VANCE SENIOR INCOME TRUST C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13555 (JMP)	18256	\$15,664.39

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
143	EATON VANCE SHORT DURATION DIVERSIFIED INCOME FUND ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13888 (JMP)	4592	\$402,138.00*	EATON VANCE SHORT DURATION DIVERSIFIED INCOME FUND C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13888 (JMP)	18262	\$405,070.11
144	EATON VANCE SHORT DURATION DIVERSIFIED INCOME FUND ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13555 (JMP)	4593	\$402,138.00*	EATON VANCE SHORT DURATION DIVERSIFIED INCOME FUND C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13555 (JMP)	18263	\$405,070.11
145	EFG EURO BANK ERGASIAS SA K&L GATES LLP 599 LEXINGTON AVENUE ATTN: JEFFREY N. RICH NEW YORK, NY 10022	12/16/2008	08-13888 (JMP)	1362	\$1,430,768.20*	EFG EURO BANK ERGASIAS SA C/O K&L GATES LLP ATTN: JEFFREY N. RICH, ESQ. 599 LEXINGTON AVENUE NEW YORK, NY 10022	09/21/2009	08-13888 (JMP)	26246	\$2,966,841.44

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
146	ELEKTRIZITATS- GESELLSCHAFT LAUFENBURG AG (EGL) ATTN: LEGAL DEPT EGL AG LERZENSTRASSE 10 DIETIKON, CH-8953 SWITZERLAND	05/28/2009	08-13885 (JMP)	4637	\$6,095,577.37	ELEKTRIZITATS- GESELLSCHAFT LAUFENBURG AG (EGL) C/O HUNTON & WILLIAMS LLP ATTN: JR SMITH, ESQ. RICHMOND, VA 23219	09/21/2009	08-13885 (JMP)	24257	\$6,123,968.90*
147	ELEKTRIZITATS- GESELLSCHAFT LAUFENBURG AG (EGL) ATTN: LEGAL DEPT EGL AG LERZENSTRASSE 10 DIETIKON, CH-8953 SWITZERLAND	05/28/2009	08-13555 (JMP)	4638	\$6,095,577.37	ELEKTRIZITATS- GESELLSCHAFT LAUFENBURG AG (EGL) C/O HUNTON & WILLIAMS LLP ATTN: JR SMITH, ESQ. RICHMOND, VA 23219	09/21/2009	08-13555 (JMP)	24258	\$6,123,968.90*
148	ELKAR FUND C/O CREDIT AGRICOLE ASSET MANAGEMENT ATTN: CHRISTIAN BOISSON 90, BOULEVARD PASTEUR PARIS, 75015 FRANCE	09/21/2009	08-13555 (JMP)	23934	\$17,645.00	ELKAR FUND C/O CREDIT AGRICOLE ASSET MANAGMENT ATTN: CHRISTIAN BOISSON & JEAN- FRANCOIS POULNAIS 90 BOULEVARD PASTEUR PARIS, 75015 FRANCE	09/22/2009	08-13555 (JMP)	29800	\$17,645.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
149	ELLIOTT ASSOCIATES, L.P. C/O ELLIOTT MANAGEMENT CORPORATION ATTN: RAJAT BOSE/ GUY RINAT 712 FIFTH AVENUE, 35TH FLOOR NEW YORK, NY 10019	09/18/2009	08-13555 (JMP)	17380	\$51,421,962.52*	ELLIOTT ASSOCIATES LP ATTN: MR. GUY RINAT, RAJAT BOSE ELLIOTT MANAGEMENT CORPORATION 712 FIFTH AVENUE, 35TH FLOOR NEW YORK, NY 10019	09/22/2009	08-13555 (JMP)	29058	\$51,421,962.52*
150	ELLIOTT INTERNATIONAL L.P. C/O ELLIOTT MANAGEMENT CORPORATION ATTN: RAJAT BOSE/ GUY RINAT 712 FIFTH AVENUE, 35TH FLOOR NEW YORK, NY 10019	09/18/2009	08-13555 (JMP)	17379	\$73,152,349.84*	ELLIOTT INTERNATIONAL, L.P. ATTN: ELLIOT GREENBERG, RAJAT BOSE C/O ELLIOTT MGMT CORPORATION 712 FIFTH AVENUE, 35TH FLOOR NEW YORK, NY 10019	09/22/2009	08-13555 (JMP)	29060	\$73,152,349.84*
151	EMERGING MARKETS LOCAL INCOME PORTFOLIO ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13888 (JMP)	4596	\$347,807.00*	EMERGING MARKETS LOCAL INCOME PORTFOLIO C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13888 (JMP)	18264	\$350,342.97

\* - Indicates claim contains unliquidated and/or undetermined amounts



**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
152	EMERGING MARKETS LOCAL INCOME PORTFOLIO ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13555 (JMP)	4597	\$347,807.00*	EMERGING MARKETS LOCAL INCOME PORTFOLIO C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13555 (JMP)	18265	\$350,342.97
153	ENBRIDGE GAS SERVICES INC. 3000, 425 - 1ST STREET S.W. ATTN: GLEN TANNAS, GENERAL MANAGER, RISK CALGARY, AB, T2P 3L8	11/26/2008	08-13885 (JMP)	1123	\$3,586,924.82	ENBRIDGE GAS SERVICES INC. ATTN: DAVIS FOTH 3000, 425 - 1ST STREET SW CALGARY, AB T2P 3L8 CANADA	09/17/2009	08-13885 (JMP)	14959	\$3,586,924.82
154	ENBRIDGE GAS SERVICES INC. 3000, 425 - 1ST STREET S.W. ATTN: GLEN TANNAS, GENERAL MANAGER, RISK CALGARY, AB, T2P 3L8	11/26/2008	08-13555 (JMP)	1124	\$3,632,277.91	ENBRIDGE GAS SERVICES INC. ATTN: DAVIS FOTH, LEGAL COUNSEL 3000, 425 - 1ST STREET S.W. CALGARY, AB T2P 3L8 CANADA	09/17/2009	08-13555 (JMP)	14670	\$3,632,277.91

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
155	ENCANA OIL & GAS PARTNERSHIP DAVID THORN 1800 855 2ND ST., S.W. CALGARY, AB T2P 4S5 CANADA	05/01/2009	08-13885 (JMP)	4055	\$11,257,548.05	ENCANA OIL & GAS PARTNERSHIP ATTN DAVID THORN 1800 855 2ND ST., S.W. CALGARY, AB T2P 4S5 CANADA	09/17/2009	08-13885 (JMP)	14816	\$11,257,548.05
156	ENCANA OIL & GAS PARTNERSHIP ATTN DAVID THORN 1800 855 2ND ST., S.W. CALGARY, AB T2P 4S5 CANADA	05/01/2009	08-13555 (JMP)	4056	\$11,257,548.05	ENCANA OIL & GAS PARTNERSHIP DAVID THORN 1800 855 2ND ST., S.W. CALGARY, AB T2P 4S5 CANADA	09/17/2009	08-13555 (JMP)	14807	\$11,257,548.05
157	ENDLAR LEE, LAURIE 35 BITTERSWEET LANE WESTON, MA 02493	09/16/2009	08-13555 (JMP)	14385	\$2,694.51	LEE, LAURIE ENDLAR 35 BITTERSWEET LANE WESTON, MA 02493	09/21/2009	08-13555 (JMP)	25103	\$463,718.00
158	EQUITABLE ENERGY, LLC (ATTN: GENERAL COUNSEL) 225 NORTH SHORE DR. PITTSBURGH, PA 15212	03/23/2009	08-13555 (JMP)	3450	\$5,225,873.84	EQT ENERGY LLC FKA EQUITABLE ENERGY LLC ATTN: GENERAL COUNSEL 625 LIBERTY AVE PITTSBURGH, PA 15222	09/18/2009	08-13555 (JMP)	16125	\$5,100,000.00
159	EQUITABLE ENERGY, LLC (ATTN: GENERAL COUNSEL) 225 NORTH SHORE DR. PITTSBURGH, PA 15212	03/23/2009	08-13885 (JMP)	3451	\$5,225,873.84	EQT ENERGY LLC FKA EQUITABLE ENERGY LLC ATTN: GENERAL COUNSEL 625 LIBERTY AVE PITTSBURGH, PA 15222	09/18/2009	08-13885 (JMP)	16129	\$5,100,000.00

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
160	ESSENT ENERGY TRADING B.V. C/O 12-14 RUE DES GLACIS DE RIVE GENEVA, 1207 SWITZERLAND	09/16/2009	08-13885 (JMP)	14054	\$9,079,414.00*	ESSENT ENERGY TRADING BV C/O 12-14 RUE DES GLACIS DE RIVE GENEVA, 1207 SWITZERLAND	09/17/2009	08-13885 (JMP)	15060	\$9,079,414.00*
161	ESSENT ENERGY TRADING B.V. C/O 12-14 RUE DES GLACIS DE RIVE GENEVA, 1207 SWITZERLAND	09/16/2009	08-13555 (JMP)	14055	\$5,067,944.00*	ESSENT ENERGY TRADING BV C/O 12-14 RUE DES GLACIS DE RIVE GENEVA, 1207 SWITZERLAND	09/17/2009	08-13555 (JMP)	15059	\$5,067,944.00*
162	ESSENT TRADING INTERNATIONAL SA 12-14 RUE DES GLACIS DE RIVE GENEVE, 1207 SWITZERLAND	09/16/2009	08-13885 (JMP)	14060	\$6,194,742.00*	ESSENT TRADING INTERNATIONAL SA C/O 12-14 RUE DES GLACIS DE RIVE 1207 GENEVA, 0 SWITZERLAND	09/17/2009	08-13885 (JMP)	15062	\$6,194,742.00*
163	EUROHYPO ATTN: LEGAL DEPT. HELFMANN-PARK 5 ESCHBORN, 65760 GERMANY	09/18/2009	08-13555 (JMP)	19003	\$177,506,906.61	EUROHYPO ATTN: LEGAL DEPT HELFMANN-PARK 5 ESCHBORN, 65760 GERMANY	09/22/2009	08-13555 (JMP)	27640	\$190,977,454.15

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
164	EXCO OPERATING COMPANY, LP C/O ROBERT D. ALBERGOTTI HAYNES & BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	01/29/2009	08-13555 (JMP)	2132	\$474,500.00*	EXCO OPERATING COMPANY, LP C/O ROBERT D. ALBERGOTTI HAYNES & BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	09/18/2009	08-13555 (JMP)	16479	\$474,500.00*
165	EXCO OPERATING COMPANY, LP C/O ROBERT D. ALBERGOTTI HAYNES & BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	01/29/2009	08-13885 (JMP)	2134	\$474,500.00*	EXCO OPERATING COMPANY, LP C/O ROBERT D. ALBERGOTTI HAYNES & BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	09/18/2009	08-13885 (JMP)	17292	\$474,500.00*
166	FAIRFAX FINANCIAL HOLDINGS LIMITED ATTN: LEGAL COUNSEL 95 WELLINGTON STREET, WEST, SUITE 800 TORONTO, ON M5J 2N7 CANADA	06/09/2009	08-13555 (JMP)	4830	\$2,781,550.00	FAIRFAX FINANCIAL HOLDINGS LIMITED ATTN: LEGAL COUNSEL 95 WELLINGTON STREET WEST, SUITE 800 TORONTO, ON M5J 2N7 CANADA	09/03/2009	08-13555 (JMP)	10222	\$2,781,550.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
167	FAIRFAX FINANCIAL HOLDINGS LIMITED ATTN: LEGAL COUNSEL 95 WELLINGTON STREET, WEST, SUITE 800 TORONTO, ON M5J 2N7 CANADA	06/09/2009	08-13888 (JMP)	4831	\$2,781,550.00	FAIRFAX FINANCIAL HOLDINGS LIMITED ATTN: LEGAL COUNSEL 95 WELLINGTON STREET WEST, SUITE 800 TORONTO, ON M5J 2N7 CANADA	09/03/2009	08-13888 (JMP)	10223	\$2,781,550.00
168	FAIRFIELD NORTH TEXAS ASSOCIATES, L.P. A CALIFORNIA LIMITED PARTNERSHIP C/O BRET H. REED, JR. A LAW CORPORATION CORONA DEL MAR, CA 92625	04/07/2009	08-13899 (JMP)	3714	\$39,210.00	FAIRFIELD NORTH TEXAS ASSOCIATES, L.P. C/O BRET H. REED, JR. A LAW CORPORATION 621 ACACIA AVENUE CORONA DEL MAR, CA 92625	09/18/2009	08-13899 (JMP)	18900	\$41,960.00
169	FALENCHUCK, ANDRIY 150 E 77TH ST APT 11C NEW YORK, NY 10075	09/17/2009		15321	\$281,511.24	FALENCHUK, ANDRIY 150 E 77TH ST - 11C NEW YORK, NY 10075	09/22/2009		30069	\$369,304.00
170	FALENCHUK, OKSANA 150 E77TH STREET APT 11C NEW YORK, NY 10075	09/17/2009		15320	\$16,325.59	FALENCHUK, OKSANA 150 E77TH STREET APT 11C NEW YORK, NY 10075	09/22/2009		30068	\$20,914.00

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
171	FAMILY FINANCIAL CREDIT UNION HOLZMAN RITTER & LEDUC, PLLC 28366 FRANKLIN ROAD SOUTHFIELD, MI 48034	01/30/2009	08-13555 (JMP)	2308	\$248,126.76	FAMILY FINANCIAL CREDIT UNION HOLZMAN RITTER & LEDUC, PLLC 28366 FRANKLIN ROAD SOUTHFIELD, MI 48034	03/06/2009	08-13555 (JMP)	3225	\$249,194.53
172	FAMILY FINANCIAL CREDIT UNION HOLZMAN RITTER & LEDUC, PLLC 28366 FRANKLIN ROAD SOUTHFIELD, MI 48034	01/30/2009	08-13555 (JMP)	2309	\$200,000.00	FAMILY FINANCIAL CREDIT UNION HOLZMAN RITTER & LEDUC, PLLC 28366 FRANKLIN ROAD SOUTHFIELD, MI 48034	03/06/2009	08-13555 (JMP)	3226	\$202,978.06
173	FAMILY FINANCIAL CREDIT UNION HOLZMAN RITTER & LEDUC, PLLC 28366 FRANKLIN ROAD SOUTHFIELD, MI 48034	01/30/2009	08-13555 (JMP)	2310	\$48,311.11	FAMILY FINANCIAL CREDIT UNION HOLZMAN RITTER & LEDUC, PLLC 28366 FRANKLIN ROAD SOUTHFIELD, MI 48034	03/06/2009	08-13555 (JMP)	3227	\$50,744.63
174	FEDERAL HOME LOAN BANK OF DALLAS TOBY L. GERBER, ESQ. FULBRIGHT & JAWORSKI, L.L.P. 2200 ROSS AVENUE, SUITE 2800 DALLAS, TX 75201-2784	12/05/2008	08-13555 (JMP)	1227	\$1,012,020.88	FEDERAL HOME LOAN BANK OF DALLAS TOBY L. GERBER, ESQ. FULBRIGHT & JAWORSKI, L.L.P. 2200 ROSS AVENUE, SUITE 2800 DALLAS, TX 75201-2784	09/16/2009	08-13555 (JMP)	14320	\$1,012,020.88

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
175	FEDERAL HOME LOAN BANK OF DALLAS TOBY L. GERBER, ESQ. FULBRIGHT & JAWORSKI, L.L.P. 2200 ROSS AVENUE, SUITE 2800 DALLAS, TX 75201-2784	12/05/2008	08-13888 (JMP)	1228	\$1,012,020.88	FEDERAL HOME LOAN BANK OF DALLAS TOBY L. GERBER, ESQ. FULBRIGHT & JAWORSKI, L.L.P. 2200 ROSS AVENUE, SUITE 2800 DALLAS, TX 75201-2784	09/16/2009	08-13888 (JMP)	14319	\$1,012,020.88
176	FEDERAL HOME LOAN BANK OF DALLAS TOBY L. GERBER, ESQ. FULBRIGHT & JAWORSKI, L.L.P. 2200 ROSS AVENUE, SUITE 2800 DALLAS, TX 75201-2784	09/16/2009	08-13888 (JMP)	14319	\$1,012,020.88	FEDERAL HOME LOAN BANK OF DALLAS ATTN: TOBY L. GERBER, ESQ. FULBRIGHT & JAWORSKI, L.L.P. 2200 ROSS AVENUE, SUITE 2800 DALLAS, TX 75201-2784	09/22/2009	08-13888 (JMP)	32006	\$1,012,020.88
177	FH EMERGING MARKETS DEBT FUND LP ATTN: ANDY WONG 550 MAMARONECK AVENUE SUITE 407 HARRISON, NY 10528- 1614	07/06/2009	08-13888 (JMP)	5126	\$1,750,000.00	FH EMERGING MARKETS DEBT FUND LP ATTN: ANDY WONG 550 MAMARONECK AVENUE HARRISON, NY 10528-1614	09/17/2009	08-13888 (JMP)	15084	\$1,750,000.00

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
178	FH EMERGING MARKETS DEBT FUND LP ATTN: ANDY WONG 550 MAMARONECK AVENUE SUITE 407 HARRISON, NY 10528	07/06/2009	08-13555 (JMP)	5127	\$1,750,000.00	FH EMERGING MARKETS DEBT FUND LP ATTN: ANDY WONG 550 MAMARONECK AVENUE HARRISON, NY 10528-1614	09/17/2009	08-13555 (JMP)	15085	\$1,750,000.00
179	FILLER, RONALD H. 100 WARREN STREET APT # 1503 JERSEY CITY, NJ 07302	08/17/2009	08-13555 (JMP)	8508	Undetermined	FILLER, RONALD H. 100 WARREN STREET APT# 1503 JERSEY CITY, NJ 07302	09/18/2009		18688	Undetermined
180	FINN, NICHOLAS B. 55 INDIAN HILL ROAD BEDFORD, NY 10506	01/30/2009	08-13555 (JMP)	2232	\$415.37	FINN, NICHOLAS B. 55 INDIAN HILL ROAD BEDFORD, NY 10506	09/21/2009	08-13555 (JMP)	21664	\$320,199.00
181	FLAHERTY & CRUMRINE/CLAYMORE TOTAL RETURN FUND INC ATTN: BRADFORD STONE 301 E. COLORADO BLVD - SUITE 720 PASADENA, CA 91101	09/14/2009	08-13555 (JMP)	12003	\$3,688,665.00	FLAHERTY & CRUMRINE/CLAYMORE TOTAL RETURN FUND INCORPORATED ATTN: BARDFORD STONE 301 E. COLORADO BLVD., SUITE 720 PASADENA, CA 91101	09/18/2009	08-13555 (JMP)	19384	\$3,688,665.00

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
182	FLOATING RATE PORTFO ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13555 (JMP)	4590	\$298,233.00*	FLOATING RATE PORTFOLIO C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13555 (JMP)	18249	\$300,407.51
183	FLOATING RATE PORTFO ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13888 (JMP)	4591	\$298,233.00*	FLOATING RATE PORTFOLIO C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13888 (JMP)	18248	\$300,407.51
184	FONG, MONIQUE M., ALEX RINEHART, JO ANNE BUZZO, MARIA DESOUSA AND LINDA DEMIZIO C/O MARK C. RIFKIN, ESQUIRE 270 MADISON AVENUE NEW YORK, NY 10016	12/17/2008	08-13555 (JMP)	1380	Undetermined	FONG, MONIQUE M., ALEX RINEHART, JO ANNE BUZZO, MARIA DESOUSA AND LINDA DEMIZIO C/O MARK C. RIFKIN, ESQUIRE WOLF HALDENSTEIN ADLER FREEMAN & HERZ LLP NEW YORK, NY 10016	09/15/2009	08-13555 (JMP)	12803	Undetermined

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
185	FOOTHILLS PIPE LINES LTD. MR. ALAN MONTAIN, MGR COUNTERPARTY RISK 9TH FLOOR, 450 - 1ST STREET S.W. CALGARY, AB T2P 5H1 CANADA	05/27/2009	08-13885 (JMP)	4608	Undetermined	FOOTHILLS PIPE LINES LTD. ATTN: MR. ALAN MOUNTAIN, MANAGER, COUNTERPARTY RISK 9TH FLOOR, 450-1ST STREET S.W. CALGARY, AL T2P 5H1 CANADA	09/21/2009	08-13885 (JMP)	24339	\$30,240.12
186	FORK, CORINNA AN DER WIPPERAU 7 UELZEN, D-29525 GERMANY	01/20/2009	08-13555 (JMP)	1822	\$29,798.28	FORK, CORINNA AN DER WIPPERAU 7 UELZEN, D-29525 GERMANY	09/21/2009		26285	\$29,798.28
187	FOUNDATION FOR EDEN PRAIRIE SCHOOLS 8100 SCHOOL ROAD EDEN PRAIRIE, MN 55347	02/09/2009	08-13555 (JMP)	2667	\$47,671.00	FOUNDATION FOR EDEN PRAIRIE SCHOOLS 8100 SCHOOL ROAD EDEN PRAIRIE, MN 55347	09/14/2009	08-13555 (JMP)	12001	\$49,483.00
188	FREEMAN, SHERYL 300 EAST 75TH STREET APT 18P NEW YORK, NY 10021	09/17/2009		15310	\$15,163.93	FREEMAN, SHERYL 300 EAST 75TH STREET APT 18P NEW YORK, NY 10021	09/21/2009		26242	\$19,807.84
189	FUJI FIRE AND MARINE INSURANCE CO., LTD. 1-8-11 MINAMI SENBA CHO-KU OSAKA, 542-8567 JAPAN	07/31/2009		6866	\$14,443,805.68	FUJI FIRE AND MARINE INSURANCE CO., LTD. 1-8-11 MINAMI SENBA CHUOKU OSAKA, 542-8567 JAPAN	09/15/2009	08-13555 (JMP)	13070	\$14,443,805.68

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
190	G. ALLEN ANDREAS & CO. LP P.O. BOX 3584 MANKATO, MN 56002- 3584	01/27/2009	08-13555 (JMP)	2039	\$250,000.00	G ALLEN ANDREAS & CO, LP PO BOX 3584 MANKATO, MN 56002-3584	09/16/2009	08-13555 (JMP)	13876	\$250,000.00
191	GALLAND, KLINE C/O CHRISTINE M. TOBIN BUSH STROUT & KORNFELD 601 UNION STREET #5000 SEATTLE, WA 98101	01/06/2009	08-13555 (JMP)	1608	\$67,596.94	KLINE GALLAND C/O CHRISTINE M TOBIN BUSH STROUT & KORNFELD 601 UNION STREET #5000 SEATTLE, WA 98101	09/22/2009	08-13555 (JMP)	32247	\$67,596.94
192	GALLERY QMS MASTER FUND LTD. C/O HORTON POINT CAPITAL MANAGEMENT LLC 1180 AVENUE OF THE AMERICAS, 20TH FLOOR NEW YORK, NY 10036	11/03/2008	08-13888 (JMP)	462	\$1,710,537.00	GALLERY QMS MASTER FUND, LTD. K&L GATES LLP ATTN: JEFFREY N. RICH 599 LEXINGTON AVENUE NEW YORK, NY 10022	12/16/2008	08-13888 (JMP)	1364	\$1,710,537.00*
193	GALLERY QMS MASTER FUND, LTD. K&L GATES LLP ATTN: JEFFREY N. RICH 599 LEXINGTON AVENUE NEW YORK, NY 10022	12/16/2008	08-13888 (JMP)	1364	\$1,710,537.00*	GALLERY QMS MASTER FUND LTD. C/O K&L GATES LLP ATTN: JEFFREY N RICH 599 LEXINGTON AVE NEW YORK, NY 10022	09/18/2009	08-13888 (JMP)	18251	\$1,723,883.50

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
194	GANIM, ROBERT M. 29 WESTCHESTER AVENUE JERICHO, NY 11753	09/10/2009	08-13555 (JMP)	11231	Undetermined	GANIM, ROBERT M. 29 WESTCHESTER AVENUE JERICHO, NY 11753	09/16/2009	08-13555 (JMP)	19646	\$62,744.23
195	GANIM, ROBERT M. 29 WESTCHESTER AVENUE JERICHO, NY 11753	09/10/2009		11254	Undetermined	GANIM, ROBERT M. 29 WESTCHESTER AVENUE JERICHO, NY 11753	09/16/2009		19645	\$40,810.38
196	GARCIA-PUENTE RUIZ, MARIA CASILDA CL JOSE ORTEGA Y GASSET 34 MADRID, 28006 SPAIN	01/02/2009	08-13555 (JMP)	1541	Undetermined	GARCIA-PUENTE RUIZ, MARIA CASILDA CL JOSE ORTEGA Y GASSET 34 MADRID, 28006 SPAIN	09/22/2009		31361	Undetermined
197	GIBSON,DUNN & CRUTCHER LLP ONE RAFFLES QUAY #37 - 01 NORTH TOWER , 048583 SINGAPORE	08/21/2009	08-13901 (JMP)	8943	\$144,522.49	GIBSON, DUNN & CRUTCHER LLP ATTN: JOHN VIVERITO ONE RAFFLES QUAY # 37-01 NORTH TOWER , 0 SINGAPORE	09/19/2009	08-13555 (JMP)	19552	\$144,522.49

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
198	GLOBAL MACRO PORTFOLIO ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13888 (JMP)	4602	\$261,145.63*	GLOBAL MACRO PORTFOLIO C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13888 (JMP)	18246	\$263,049.72
199	GLOBAL MACRO PORTFOLIO ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13555 (JMP)	4603	\$261,145.63*	GLOBAL MACRO PORTFOLIO C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13555 (JMP)	18245	\$263,049.72
200	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: BOULTBEE (HELSINKI)AB c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	09/16/2009	08-13888 (JMP)	14057	\$13,509,815.39	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: BOULTBEE (HELSINKI) AB c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	09/22/2009	08-13888 (JMP)	28488	\$13,509,815.39

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
201	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: BOULTBEE (HELSINKI) AB c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	09/16/2009	08-13555 (JMP)	14058	\$14,255,465.11	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: BOULTBEE (HELSINKI) AB c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	09/22/2009	08-13555 (JMP)	28487	\$14,255,465.11
202	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: DEUTSCHE LUFTHANSA AG c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	05/05/2009	08-13885 (JMP)	4102	\$108,202,383.62*	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: DEUTSCHE LUFTHANSA AG c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	09/16/2009	08-13885 (JMP)	14087	\$108,202,383.62*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
203	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: DEUTSCHE LUFTHANSA AG c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	05/05/2009	08-13555 (JMP)	4104	\$108,202,383.62*	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: DEUTSCHE LUFTHANSA AG c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	09/16/2009	08-13555 (JMP)	14088	\$108,202,383.62*
204	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: BOULTBEE (HELSINKI) AB c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	05/05/2009	08-13555 (JMP)	4146	\$14,255,465.11	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: BOULTBEE (HELSINKI) AB c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	09/22/2009	08-13555 (JMP)	28487	\$14,255,465.11

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
205	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: BOULBTEE (HELSINKI) AB c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	05/05/2009	08-13888 (JMP)	4147	\$13,509,815.39	GOLDMAN SACHS LENDING PARTNERS LLC TRANSFEROR: BOULTBEE (HELSINKI) AB c/o Goldman, Sachs & Co. Attn: A. Caditz 30 Hudson Street, 36th Floor Jersey City, NJ 07302	09/22/2009	08-13888 (JMP)	28488	\$13,509,815.39
206	GOLDSTEIN, JAY S. 720 BURCHELL AVE. HIGHLAND PARK, IL 60035	02/02/2009	08-13555 (JMP)	2453	\$6,000.00*	GOLDSTEIN, JAY S. 720 BURCHELL AVE. HIGHLAND PARK, IL 60035	09/15/2009	08-13555 (JMP)	13064	\$6,000.00
207	GOURD, WILLIAM C 480 OLD POST ROAD BEDFORD, NY 10506	07/21/2009		5817	\$2,854,733.00	GOURD, WILLIAM C 480 OLD POST ROAD BEDFORD, NY 10506	09/14/2009	08-13555 (JMP)	12104	\$2,843,783.00
208	GRANDEMENGES, PHILLIPPE C/O NABER PC 300 CENTRAL AVENUE SUITE 320 GREAT FALLS, MT 59401	09/10/2009	08-13555 (JMP)	11175	\$5,785.85	GRANDEMENGES, PHILLIPPE C/O NABER PC 300 CENTRAL AVENUE SUITE 320 GREAT FALLS, MT 59401	10/30/2009	08-13555 (JMP)	57808	\$5,785.85

\* - Indicates claim contains unliquidated and/or undetermined amounts



**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
209	GRANDEMENGES, PHILLIPPE C/O NABER PC 300 CENTRAL AVENUE SUITE 320 GREAT FALLS, MT 59401	09/10/2009	08-13555 (JMP)	11176	\$5,785.85	GRANDEMENGES, PHILLIPPE C/O NABER PC 300 CENTRAL AVENUE SUITE 320 GREAT FALLS, MT 59401	10/30/2009	08-13555 (JMP)	57807	\$5,785.85
210	GRD 5 C/O CREDIT AGRICOLE ASSET MANAGEMENT MR. CHRISTIAN BOISSON OR MR. JEAN- FRANCOIS POULNAIS CREDIT AGRICOLE ASSET MANAGEMENT PARIS, 75025 FRANCE	09/21/2009	08-13555 (JMP)	24240	\$50,973.00	GRD 5 C/O CREDIT AGRICOLE ASSET MANAGEMENT MR. CHRISTIAN BOISSON OR MR. JEAN-FRANCOIS POULNAIS CREDIT AGRICOLE ASSET MANAGEMENT PARIS, 75025 FRANCE	09/22/2009	08-13555 (JMP)	29798	\$50,973.00
211	GREENBRIER YUGEN KAISHA C/O O'MELVENY & MYERS LLP TWO EMBARCADERO, 28TH FLOOR ATTN: TREVOR N. LAIN SAN FRANCISCO, CA 94111	01/20/2009	08-13888 (JMP)	1824	\$114,675.60	GREENBRIER YUGEN KAISHA C/O O'MELVENY & MYERS LLP ATTN: TREVOR N. LAIN TWO EMBARCADERO CENTER, 28TH FLOOR SAN FRANCISCO, CA 94111- 3823	09/11/2009	08-13888 (JMP)	11376	\$114,675.60
212	GRIMEH, MOHAMMED 3 STONEHEDGE CIRCLE BEDFORD, NY 10506	04/01/2009	08-13555 (JMP)	3591	\$8,330,005.00	GRIMEH, MOHAMMED 3 STONEHEDGE CIRCLE BEDFORD, NY 10506	09/21/2009		23586	\$329,108.00

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
213	GUILLEN-MORIN, JEANETTE 566 WEST 159TH STREET NEW YORK, NY 10032	09/15/2009		12702	\$7,893.06	GUILLEN-MORIN, JEANETTE 566 WEST 159TH STREET # 21 NEW YORK, NY 10032	09/16/2009		13936	\$7,893.06
214	GUILLEN-MORIN, JEANETTE 566 WEST 159TH STREET NEW YORK, NY 10032	09/15/2009		12703	\$5,016.03	GUILLEN-MORIN, JEANETTE 566 WEST 159TH STREET # 21 NEW YORK, NY 10032	09/16/2009		13937	\$5,016.03
215	GUREVICH, YURIY, ANATOLIY, AND YEFIM TEN COM YURIY GUREVICH 4 A LYNDAL PARK WESTPORT, CT 06880	06/17/2009	08-13555 (JMP)	4902	\$600,000.00	GUREVICH, YURIY & ANATOLIY & YEFIN 4A LYNDAL PARK WESTPORT, CT 06880	09/08/2009	08-13555 (JMP)	10699	\$600,000.00
216	HAEUSSLER, ANN P. 214 PATRIOT HILL DRIVE BASKING RIDGE, NJ 07920	08/05/2009	08-13555 (JMP)	7418	\$29,070.60	HAEUSSLER, ANN P. 214 PATRIOT HILL DRIVE BASKING RIDGE, NJ 07920	09/21/2009	08-13555 (JMP)	25046	\$29,070.60
217	HAMILTON ANAHEIM ASSOCIATES, L.P. A CALIFORNIA LIMITED PARTNERSHIP C/O BRET H. REED, JR. A LAW CORPORATION CORONA DEL MAR, CA 92625	04/07/2009	08-13899 (JMP)	3713	\$32,110.00	HAMILTON ANAHEIM ASSOCIATES, L.P. C/O BRET H. REED, JR. A LAW CORPORATION 621 ACACIA AVENUE CORONA DEL MAR, CA 92625	09/18/2009	08-13899 (JMP)	18902	\$34,860.00

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
218	HARRIS COUNTY, ET AL JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	10/09/2008	08-13555 (JMP)	142	\$12,858.17*	HARRIS COUNTY, ET AL JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	01/26/2009	08-13555 (JMP)	1941	\$26,537.98*
219	HARTZ, STEVEN E.M.,IRA 1801 MICANOPY AVE. MIAMI, FL 33133	10/08/2008	08-13555 (JMP)	124	\$20,000.00*	HARTZ, STEVEN E.M., IRA 1801 MICANOPY AVE MIAMI, FL 33133	07/21/2009	08-13555 (JMP)	5821	\$20,000.00*
220	HAYMAN CAPITAL MASTER FUND, L.P. C/O ROBERT D. ALBERGOTTI HAYNES & BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	01/29/2009	08-13888 (JMP)	2126	\$7,448,262.42*	HAYMAN CAPITAL MASTER FUND LP C/O ROBERT D. ALBERGOTTI HAYNES AND BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	09/18/2009	08-13888 (JMP)	17287	\$7,448,262.42*
221	HAYMAN CAPITAL MASTER FUND, L.P. C/O ROBERT D. ALBERGOTTI HAYNES & BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	01/29/2009	08-13555 (JMP)	2133	\$7,448,262.42*	HAYMAN CAPITAL MASTER FUND, L.P. C/O ROBERT D. ALBERGOTTI HAYNES & BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	09/18/2009	08-13555 (JMP)	16480	\$7,448,262.42*

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
222	HEMELIK, DR. MARC BONNER TALWEG 145 BONN, 53129 GERMANY	04/10/2009	08-13555 (JMP)	3747	Undetermined	HEMELIK, MARK DR HUETTENDYK 15 MONCHENGLADBACH, 41066 GERMANY	09/22/2009	08-13555 (JMP)	32232	\$9,905.00
223	HIGHLAND CDO OPPORTUNITY MASTER FUND, L.P. C/O HIGHLAND CAPITAL MANAGEMENT, L.P. 13455 NOEL ROAD, SUITE 800 DALLAS, TX 75240	03/02/2009	08-13888 (JMP)	3131	\$12,661.49	HIGHLAND CDO OPPORTUNITY MASTER FUND LP 13455 NOEL ROAD, SUITE 800 C/O HIGHLAND CAPITAL MANAGEMENT, LP DALLAS, TX 75240	09/16/2009	08-13888 (JMP)	13203	\$12,661.49
224	HIGHLAND CREDIT OPPORTUNITIES CDO, L.P. C/O HIGHLAND CAPITAL MANAGEMENT, L.P. 13455 NOEL ROAD, SUITE 800 DALLAS, TX 75240	03/02/2009	08-13888 (JMP)	3133	\$5,202,409.35	HIGHLAND CREDIT OPPORTUNITIES CDO LP 13455 NOEL ROAD, SUITE 800 C/O HIGHLAND CAPITAL MANAGEMENT, LP DALLAS, TX 75240	09/16/2009	08-13888 (JMP)	13204	\$5,202,409.35

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
225	HIGHLAND CREDIT STRATEGIES FUND C/O HIGHLAND CAPITAL MANAGEMENT, L.P. 13455 NOEL ROAD, SUITE 800 DALLAS, TX 75240	03/02/2009	08-13888 (JMP)	3132	\$881,794.00	HIGHLAND CREDIT STRATEGIES FUND C/O HIGHLAND CAPITAL MANAGEMENT, L.P. 13455 NOEL RD, SUITE 800 DALLAS, TX 75240	09/18/2009	08-13888 (JMP)	16845	\$1,198,045.38
226	HIGHLAND CREDIT STRATEGIES FUND C/O HIGHLAND CAPITAL MANAGEMENT, L.P. 13455 NOEL ROAD, SUITE 800 DALLAS, TX 75240	03/02/2009	08-13893 (JMP)	3137	\$505,575.74	HIGHLAND CREDIT STRATEGIES FUND C/O HIGHLAND CAPITAL MANAGEMENT, L.P. 13455 NOEL RD, SUITE 800 DALLAS, TX 75240	09/18/2009	08-13893 (JMP)	16844	\$832,109.39
227	HIGHLAND CREDIT STRATEGIES MASTER FUND, L.P. C/O HIGHLAND CAPITAL MANAGEMENT, L.P. 13455 NOEL ROAD, SUITE 800 DALLAS, TX 75240	03/02/2009	08-13888 (JMP)	3134	\$12,534,685.60	HIGHLAND CREDIT STRATEGIES FUND C/O HIGHLAND CAPITAL MANAGEMENT, L.P. 13455 NOEL RD, SUITE 800 DALLAS, TX 75240	09/16/2009	08-13888 (JMP)	13206	\$12,534,685.60

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
228	HIGHLAND CRUSADER OFFSHORE PARTNERS, L.P. C/O HIGHLAND CAPITAL MANAGEMENT, L.P. 13455 NOEL ROAD, SUITE 800 DALLAS, TX 75240	03/02/2009	08-13888 (JMP)	3135	\$17,858,210.92	HIGHLAND CRUSADER OFFSHORE PARTNERS LP 13455 NOEL ROAD, SUITE 800 C/O HIGHLAND CAPITAL MANAGEMENT, LP DALLAS, TX 75240	09/16/2009	08-13888 (JMP)	13201	\$17,858,210.92
229	HOKKAIDO INTERNATIONAL AIRLINES CO., LTD NISHI 2-CHOME 9 KITA 1-JO CHUO-KU SAPPORO, HOKKAIDO, 060-0001 JAPAN	12/26/2008	08-13888 (JMP)	1446	Undetermined	HOKKAIDO INTERNATIONAL AIRLINES CO.,LTD. NISHI 2-CHOME 9 KITA 1-JO CHUO-KU SAPPORO HOKKAIDO, 060- 0001 JAPAN	09/21/2009	08-13888 (JMP)	22945	\$934,058.01
230	HOUSTON COUNTY HEALTH CARE AUTHORITY JOHN BURTON C/O PRESLEY BURTON AND COLLIER, LLC PROTECTIVE CENTER 2801 HIGHWAY 280 SOUTH, STE 700 BIRMINGHAM, AL 35223- 2483	05/29/2009	08-13888 (JMP)	4652	\$1,937,557.14*	HOUSTON COUNTY HEALTH CARE AUTHORITY ATTN: JOHN BURTON C/O PRESLEY BURTON AND COLLIER, LLC PROTECTIVE CENTER 2801 HIGHWAY 280 SOUTH, STE 700 BIRMINGHAM, AL 35223- 2483	09/21/2009	08-13888 (JMP)	22769	\$1,937,557.14*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
231	HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF SUB-TRUST A (OPPORTUNISTIC), AS SUB-TRUST OF MARSHALL WACE TOPS TRUST C/O PO BOX 1109, 68 WEST BAY ROAD , KY1 1102 CAYMAN ISLANDS	09/16/2009	08-13555 (JMP)	13319	\$36,330.00*	HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF SUB-TRUST A (OPPORTUNISTIC), AS SUB- TRUST OF MARSHALL WACE TOPS TRUST C/O PO BOX 1109, 68 WEST BAY ROAD , KY1 1102 CAYMAN ISLANDS	09/22/2009	08-13555 (JMP)	31935	\$74,941.00
232	HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF SUB-TRUST B (FUNDAMENTAL), AS SUB-TRUST OF MARSHALL WACE TOPS TRUST C/O PO BOX 1109, 68 WEST BAY ROAD , KY1 1102 CAYMAN ISLANDS	09/16/2009	08-13555 (JMP)	13317	\$41,460.00*	HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF SUB-TRUST B (FUNDAMENTAL), AS SUB- TRUST OF MARSHALL WACE TOPS TRUST C/O PO BOX 1109, 68 WEST BAY ROAD , KY1 1102 CAYMAN ISLANDS	09/22/2009	08-13555 (JMP)	31936	\$85,524.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
233	HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF SUB-TRUST C (OPPORTUNISTIC), AS SUB-TRUST OF MARSHALL WACE TOPS TRUST, (FORMERLY SUB-TRUST C (OPPORTUNISTIC - HEDGED)) C/O PO BOX 1109, 68 WEST BAY ROAD , KY1 1102 CAYMAN ISLANDS	09/16/2009	08-13555 (JMP)	13316	\$51,612.00*	HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF SUB-TRUST C (OPPORTUNISTIC), AS SUB- TRUST OF MARSHALL WACE TOPS TRUST (FORMERLY SUB TRUST C (OPPORTUNISTIC- HEDGED)) C/O PO BOX 1109, 68 WEST BAY ROAD C/O PO BOX 1109, 68 WEST BAY ROAD , KY1 1102 CAYMAN ISLANDS	09/22/2009	08-13555 (JMP)	31937	\$106,465.00
234	HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF SUB-TRUST F (OPPORTUNISTIC - EUREKA (EURO) FUND), AS SUB-TRUST OF MARSHALL WACE TOPS TRUST C/O PO BOX 1109, 68 WEST BAY ROAD , KY1 1102 CAYMAN ISLANDS	09/16/2009	08-13555 (JMP)	13314	\$2,882,856.00*	HSBC BANK (CAYMAN) LIMITED IN ITS CAPACITY AS TRUSTEE OF SUB-TRUST F (OPPORTUNISTIC - EUREKA (EURO) FUND), AS SUB- TRUST OF MARSHALL WACE TOPS TRUST C/O PO BOX 1109, 68 WEST BAY ROAD , KY1 1102 CAYMAN ISLANDS	09/22/2009	08-13555 (JMP)	31939	\$5,946,739.00

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
235	HSBC INSTITUTIONAL TRUST SERVICES (SINGAPORE) LIMITED - AS TRUSTEE FOR PRU INCOME XL FUND C/O WONGPARTNERSHIP LLP ATTN MR CHUA SUI TONG SINGAPORE, 049145 SINGAPORE	01/09/2009	08-13888 (JMP)	1633	\$186,488.90	HSBC INSTITUTIONAL TRUST SERVICES (SINGAPORE) LIMITED - AS TRUSTEE FOR PRU INCOME XL FUND C/O PRUDENTIAL ASSET MANAGEMENT (SINGAPORE) LIMITED 30 CECIL STREET # 20-01 30 CECIL STREET # 20-01 PRUDENTIAL TOWER SINGAPORE, 049712 SINGAPORE	09/17/2009	08-13888 (JMP)	14792	\$186,488.90
236	HSBC INSTITUTIONAL TRUST SERVICES (SINGAPORE) LIMITED - AS TRUSTEE FOR PRU INCOME X FUND) C/O WONGPARTNERSHIP LLP ATTN MR CHUA SUI TONG SINGAPORE, 049145 SINGAPORE	01/09/2009	08-13888 (JMP)	1634	\$606,651.50	HSBC INSTITUTIONAL TRUST SERVICES (SINGAPORE) LIMITED - AS TRUSTEE FOR PRU INCOME X FUND C/O PRUDENTIAL ASSET MANAGEMENT (SINGAPORE) LIMITED 30 CECIL STREET #20-01 30 CECIL STREET #20-01 PRUDENTIAL TOWER SINGAPORE, 049712 SINGAPORE	09/17/2009	08-13888 (JMP)	14793	\$606,651.50

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
237	HYPO REAL ESTATE BANK AKTIENGESELLSCHAFT C/O DR. GOTTFRIED VON AULOCK VON-DER-TANN-STRABE 2 MUNICH, 80539 GERMANY	05/05/2009	08-13555 (JMP)	4523	\$13,233,989.50	DEUTSCHE PFANDBRIEFBANK AG DR. GOTTFRIED VON AULOCK LEGAL DEPARTMENT VON-DER-TANN-STRASSE 2 MUNICH, 80539 GERMANY	09/18/2009	08-13555 (JMP)	17549	Undetermined
238	IBERDROLA RENEWABLES ENERGIES USA, LTD. AS ASSIGNEE OF IBERDROLA RENEWABLES, INC. C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	05/05/2009	08-13885 (JMP)	4527	\$208,351.00	IBERDROLA RENEWABLES ENERGIES USA, LTD., AS ASSIGNEE OF IBERDROLA RENEWABLES, INC. C/O CREDIT & RISK MANAGEMENT ATTN: CREDIT MANAGER PORTLAND, OR 97209	09/18/2009	08-13885 (JMP)	17635	\$208,351.00
239	IBERDROLA RENEWABLES ENERGIES USA, LTD. ATTN: CREDIT MANAGER C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	05/05/2009	08-13555 (JMP)	4531	\$905,025.00	IBERDROLA RENEWABLES ENERGIES USA, LTD. ATTN: CREDIT MANAGER C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	09/18/2009	08-13555 (JMP)	18696	\$905,025.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
240	IBERDROLA RENEWABLES ENERGIES, USA LTD. AS ASSIGNEE OF IBERDROLA RENEWABLES, INC. C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	05/05/2009	08-13555 (JMP)	4526	\$208,351.00	IBERDROLA RENEWABLES ENERGIES USA, LTD., AS ASSIGNEE OF IBERDOLA RENEWABLES, INC. C/O CREDIT & RISK MANAGEMENT ATTN: CREDIT MANAGER 1125 NW COUCH PORTLAND, OR 97209	09/18/2009	08-13555 (JMP)	17634	\$208,351.00
241	IBERDROLA RENEWABLES USA, LTD. ATTN: CREDIT MANAGER C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	05/05/2009	08-13885 (JMP)	4530	\$905,025.00	IBERDROLA RENEWABLES ENERGIES USA, LTD. C/O CREDIT & RISK MANAGEMENT ATTN: CREDIT MANAGER 1125 NW COUCH PORTLAND, OR 97209	09/18/2009	08-13885 (JMP)	17633	\$905,025.00
242	IBERDROLA RENEWABLES, INC. F/K/A PPM ENERGY, INC. ATTN: CREDIT MANAGER C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	05/05/2009	08-13555 (JMP)	4525	\$208,351.00	IBERDROLA RENEWABLES, INC. F/K/A PPM ENERGY, INC. ATTN: CREDIT MANAGER C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	09/18/2009	08-13555 (JMP)	18694	\$208,351.00

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
243	IBERDROLA RENEWABLES, INC. F/K/A PPM ENERGY, INC. ATTN: CREDIT MANAGER C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	05/05/2009	08-13885 (JMP)	4528	\$208,351.00	IBERDROLA RENEWABLES, INC. F/K/A PPM ENERGY, INC. ATTN: CREDIT MANAGER C/O CREDIT & RISK MANAGEMENT 1125 NW COUCH PORTLAND, OR 97209	09/18/2009	08-13885 (JMP)	18695	\$208,351.00
244	INDOPHARMA OBLIMONDE C/O CREDIT AGRICOLE ASSET MANAGEMENT MR. CHRISTIAN BOISSON OR MR. JEAN- FRANCOIS POULNAIS CREDIT AGRICOLE ASSET MANAGEMENT PARIS, 75015 FRANCE	09/21/2009	08-13555 (JMP)	25766	\$227,015.00	INDOPHARMA OBLIMONDE C/O CREDIT AGRICOLE ASSET MANAGEMENT MR. CHRISTIAN BOISSON AND MR. JEAN-FRANCOIS POULNAIS 90 BOULEVARD PASTEUR PARIS, 75015 FRANCE	09/22/2009	08-13555 (JMP)	29799	\$227,015.00
245	INDOSUEZ GLOBAL VAR C/O CREDIT AGRICOLE ASSET MANAGEMENT MR. CHRISTIAN BOISSON OR MR. JEAN- FRANCOIS POULNAIS CREDIT AGRICOLE ASSET MANAGEMENT PARIS, 75015 FRANCE	09/21/2009	08-13555 (JMP)	25767	\$966.00	INDOSUEZ GLOBAL VAR C/O CREDIT AGRICOLE ASSET MANAGMENT ATTN: CHRISTIAN BOISSON & JEAN- FRANCOIS POULNAIS 90 BOULEVARD PASTEUR PARIS, 75015 FRANCE	09/22/2009	08-13555 (JMP)	29802	\$966.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
246	INTERNATIONAL INCOME PORTFOLIO ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13555 (JMP)	4581	\$193,037.00*	INTERNATIONAL INCOME PORTFOLIO C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13555 (JMP)	18267	\$194,444.49
247	INTERNATIONAL INCOME PORTFOLIO ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13888 (JMP)	4582	\$193,037.00*	INTERNATIONAL INCOME PORTFOLIO C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13888 (JMP)	18266	\$194,444.49
248	IYO BANK, LTD., THE FUNDS OPERATION AND SECURITIES DIVISION 1, MINAMI-HORIBATA- CHO MATSUYAMA, 790-8514 JAPAN	12/22/2008	08-13555 (JMP)	1404	Undetermined	IYO BANK, LTD., THE FUNDS OPERATION AND SECURITIES DIVISION 1, MINAMI-HORIBATA-CHO MATSUYAMA, 790-8514 JAPAN	02/24/2009	08-13555 (JMP)	3007	Undetermined

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
249	J.P. MORGAN TRUST COMPANY (BAHAMAS) LTD. ANGELA WATSON - BAHAMAS FINANCIAL CENTER 2ND FLOOR, SHIRLEY & CHARLOTTE STREETS P.O. BOX N-4899 NASSAU, 0 BAHAMAS	01/15/2009	08-13901 (JMP)	1733	\$1,260,500.00	BEAFORD INVESTMENTS LIMITED JP MORGAN TRUST CO BAHAMAS LTD BAHAMAS FINANCIAL CENTER, 2ND FLOOR P.O. BOX N-4899 NASSAU, 0 BAHAMAS	09/18/2009	08-13901 (JMP)	17243	\$1,260,500.00*
250	JAMES MINTZ GROUP, INC. 32 AVENUE OF THE AMERICAS 21ST FL NEW YORK, NY 10013	06/02/2009	08-13555 (JMP)	4736	\$129,249.63	JAMES MINTZ GROUP INC 32 AVENUE OF THE AMERICAS 21ST FL NEW YORK, NY 10013	09/17/2009		14867	\$129,249.63
251	JANULIS, THEODORE P. C/O PATTERSON BELKNAP WEBB & TYLER LLP ATTN: DAVID W. DYKHOUSE 1133 AVENUE OF THE AMERICAS NEW YORK, NY 10036-6710	09/21/2009	08-13555 (JMP)	21442	\$16,781,475.00*	JANULIS, THEODORE P. C/O PATTERSON BELKNAP WEBB & TYLER LLP ATTN: DAVID W. DYKHOUSE 1133 AVENUE OF THE AMERICAS NEW YORK, NY 10036-6710	09/22/2009	08-13555 (JMP)	30603	\$16,781,475.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
252	JAPAN HOUSING FINANCE AGENCY MARKET OPERATIONS DEPARTMENT 1-4-10, KORAKU, BUNKYO-KU TOKYO, 112-8570 JAPAN	01/09/2009	08-13555 (JMP)	1636	\$21,001,711.96	JAPAN HOUSING FINANCE AGENCY MARKET OPERATIONS DEPARTMENT 1-4-10, KOURAKU, BUNKYO- KU TOKYO, 112-8570 JAPAN	09/14/2009	08-13555 (JMP)	12644	\$20,713,358.12
253	JOANNA YU-CHUAN MAO FAMILY TRUST, THE 6342 WISTERIA WAY SAN JOSE, CA 95129	11/14/2008	08-13555 (JMP)	672	\$10,000.00	JOANNA YU-CHUAN MAO FAMILY TRUST, THE 6342 WISTERIA WAY SAN JOSE, CA 95129	09/14/2009	08-13555 (JMP)	12293	\$10,000.00
254	JOHN DEERE PENSION TRUST C/O DODGSON RUSS LLP ATTN: DEBORAH J. PIAZZA, ESQ. 60 EAST 42ND STREET, 37TH FLOOR NEW YORK, NY 10165-0150	06/01/2009	08-13555 (JMP)	4679	\$48,986,905.62	C/O HODGSON RUSS, LLP ATTN: DEBORAH J. PIAZZA, ESQ. 60 EAST 42ND STREET, 37TH FLOOR NEW YORK, NY 10165-0150	09/21/2009	08-13555 (JMP)	25018	\$48,986,905.62
255	JUICE ENERGY, INC. D. BRADLEY CLEMENTS, ESQ. LONDON AND MEAD 1225 19TH STREET, N.W., SUITE 320 WASHINGTON, DC 20036	02/12/2009	08-13885 (JMP)	2740	\$27,014,888.00*	JUICE ENERGY, INC. ATTN: D. BRADLEY CLEMENTS, ESQ. LONDON AND MEAD 1225 19TH STREET, N.W., SUITE 320 WASHINGTON, DC 20036	09/22/2009	08-13885 (JMP)	28516	\$26,000,000.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
256	JUICE ENERGY, INC. D. BRADLEY CLEMENTS, ESQ. LONDON AND MEAD 1225 19TH STREET, N.W., SUITE 320 WASHINGTON, DC 20036	02/12/2009	08-13555 (JMP)	2741	\$27,014,888.00*	JUICE ENERGY, INC. ATTN: D. BRADLEY CLEMENTS, ESQ. LONDON AND MEAD 1225 19TH STREET, N.W., SUITE 320 WASHINGTON, DC 20036	09/22/2009	08-13555 (JMP)	28514	\$26,000,000.00*
257	KAGOME CO., LTD. FINANCE DEPARTMENT NIHONBASHI- HAMACHO F TOWER 3-2-21 NIHONBASHI HAMACHO CHUO-KU TOKYO, 103-8461 JAPAN	12/22/2008	08-13555 (JMP)	1411	\$1,143,933.00	KAGOME CO., LTD FINANCE DEPARTMENT NIHONBASHI-HAMACHO F TOWER 3-2-21 NIHONBASHI HAMACHO CHUO-KU TOKYO, 103-8461 JAPAN	09/21/2009	08-13555 (JMP)	22953	\$1,153,944.44
258	KAPLUN, ALEXANDER 525 EAST 82 ST #2C NEW YORK, NY 10028	11/14/2008	08-13555 (JMP)	615	\$60,000.00	KAPLUN, ALEXANDER 525 EAST 82 ST APT. 2C NEW YORK, NY 10028	09/22/2009	08-13555 (JMP)	29902	\$66,428.57

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
259	KAWASAKI HEAVY INDUSTRIES, LTD. ATTENTION: MR. T. KANEKO, MANAGER FINANCE DEPARTMENT 4-1, HAMAMATSU-CHO 2 CHOME, MINATO-KU, TOKYO, 105-6116 JAPAN	10/29/2008	08-13555 (JMP)	413	\$10,978,401.32	KAWASAKI HEAVY INDUSTRIES, LTD. ATTENTION: MR. T. KANEKO, MANAGER FINANCE DEPARTMENT 4-1, HAMAMATSU-CHO 2 CHOME, MINATO-KU, TOKYO, 105-6116 JAPAN	09/08/2009		10711	Undetermined
260	KDF HERMOSA, L.P., A CALIFORNIA LIMITED PARTNERSHIP C/O BRET H. REED, JR., A LAW CORPORATION 621 ACACIA AVENUE CORONA DEL MAR, CA 92625	04/21/2009	08-13899 (JMP)	3871	\$46,875.00	KDF HERMOSA, L.P. C/O BRET H. REED, JR., A LAW CORPORATION 621 ACACIA AVENUE CORONA DEL MAR, CA 92625	09/18/2009	08-13899 (JMP)	18699	\$49,625.00
261	KELLOGG COMPANY C/O DAVID T. COHEN, ESQ. WARNER STEVENS LLP 301 COMMERCE ST, #1700 FORT WORTH, TX 76102	09/17/2009	08-13555 (JMP)	14827	\$129,863.38	KELLOGG COMPANY C/O DAVID T. COHEN, ESQ. WARNER STEVENS LLP 301 COMMERCE ST, #1700 FORT WORTH, TX 76102	09/18/2009	08-13555 (JMP)	18012	\$129,863.38

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
262	KELLOGG COMPANY C/O DAVID T. COHEN, ESQ. WARNER STEVENS LLP 301 COMMERCE ST, #1700 FORT WORTH, TX 76102	09/17/2009	08-13888 (JMP)	15369	\$129,863.38	KELLOGG COMPANY C/O DAVID T. COHEN, ESQ. WARNER STEVENS LLP 301 COMMERCE ST, #1700 FORT WORTH, TX 76102	09/18/2009	08-13888 (JMP)	18013	\$129,863.38
263	KELUSA MASTER FUND, LTD. ATTN: ARLENE R. ALVES C/O SEWARD & KISSEL LLP ONE BATTERY PLAZA NEW YORK, NY 10004-1485	05/21/2009	08-13555 (JMP)	4540	\$1,819,667.39*	KELUSA MASTER FUND, LTD C/O SEWARD & KISSEL ATTN: ARLENE R. ALVES, ESQ ONE BATTERY PARK PLAZA NEW YORK, NY 10017	09/04/2009	08-13555 (JMP)	10515	\$1,819,667.39*
264	KIAMA MUNICIPAL COUNCIL C/ AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW 2000 AUSTRALIA	11/24/2008	08-13555 (JMP)	870	Undetermined	KIAMA MUNICIPAL COUNCIL C/O AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW, 2000 AUSTRALIA	09/22/2009	08-13555 (JMP)	32647	\$3,500,968.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
265	KING'S TOWN BANK CHUNG-PING LIU JONES DAY 6F, 2 TUN HWA S. ROAD, SEC. 2 TAIPEI, 106 TAIWAN, PROVINCE OF CHINA	04/01/2009	08-13555 (JMP)	3603	\$8,747,666.33	KING'S TOWN BANK CHUNG-PING LIU JONES DAY 6F, 2 TUN HWA S. ROAD, SEC. 2 TAIPEI, 106 TAIWAN, PROVINCE OF CHINA	09/01/2009	08-13555 (JMP)	10001	\$8,747,666.33
266	KOREAN AIRLINES CO., LTD. RISK MANAGEMENT, FINANCE, KOREAN AIR 1370, GONGHANG- DONG, GANGSEO-GU SEOUL, 157-712 KOREA, REPUBLIC OF	12/04/2008	08-13885 (JMP)	1205	\$2,606,812.00	KOREAN AIRLINES CO., LTD. ATTEN: CHAN-JOO PARK RISK MGMT., FINANCE TEAM, KOREAN AIR 1370, GONHANG-DONG, GANGSEO-GU SEOUL, 157-712 KOREA, REPUBLIC OF	07/24/2009	08-13885 (JMP)	6030	\$2,606,812.00
267	KRAFT FOODS FINANCE EUROPE AG JOSEPH A. SULLIVAN THREE LAKES DRIVE NF584 NORTHFIELD, IL 60093	02/27/2009	08-13901 (JMP)	3104	\$1,742,867.56	KRAFT FOODS FINANCE EUROPE AG ATTN: JOSEPH A. SULLIVAN THREE LAKES DRIVE NF584 NORTHFIELD, IL 60093	09/21/2009	08-13901 (JMP)	24534	\$1,742,867.56

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
268	KRENZ, GERD ANWALTSSOZIETAT HAGE & SCHOTT- ZETERBERG RESIDENZTR. 106 BERLIN, 13409 GERMANY	02/03/2009	08-13555 (JMP)	2394	\$14,554.32	KRENZ, GERD ANWALTSSOZIETAT HAGE & SCHOTT- ZETERBERG RESIDENZTR. 106 BERLIN, 13409 GERMANY	09/04/2009		10473	\$14,554.32
269	KRIEGER, KAREN M 19 MARSHALL COURT GREAT NECK, NY 11021- 4538	08/31/2009		9875	\$225,396.55	KRIEGER, KAREN M. SIMON 19 MARSHALL COURT GREAT NECK, NY 11021	09/18/2009		18087	\$225,396.55
270	KRIEGER, KAREN M. 19 MARSHALL COURT GREAT NECK, NY 11021	08/31/2009	08-13555 (JMP)	9874	\$225,396.55	KRIEGER, KAREN M. SIMON 19 MARSHALL COURT GREAT NECK, NY 11021	09/18/2009		18087	\$225,396.55
271	KRIEGER, KAREN M. 19 MARSHALL COURT GREAT NECK, NY 11021	08/31/2009	08-13555 (JMP)	9876	\$225,396.55	KRIEGER, KAREN M. SIMON 19 MARSHALL COURT GREAT NECK, NY 11021	09/18/2009		18087	\$225,396.55
272	KURTZ,JEFFREY 470 PROSPECT AVENUE APARTMENT 3A BROOKLYN, NY 11215	09/14/2009	08-13555 (JMP)	12144	\$16,922.73	KURTZ, JEFFREY 470 PROSPECT AVENUE APARTMENT 3A BROOKLYN, NY 11215	09/22/2009	08-13555 (JMP)	31331	\$27,872.73

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS				
NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
273 L.A. COUNTY TREASURER AND TAX COLLECTOR PO BOX 54110 LOS ANGELES, CA 90051-0110	10/10/2008	08-13555 (JMP)	164	\$320.90	L.A. COUNTY TREASURER AND TAX COLLECTOR PO BOX 54110 LOS ANGELES, CA 90054-0110	09/08/2009	08-13555 (JMP)	10662	\$134,613.68
274 L.A. COUNTY TREASURER AND TAX COLLECTOR PO BOX 54110 LOS ANGELES, CA 90051-0110	10/10/2008	08-13555 (JMP)	165	\$6,919.33	L.A. COUNTY TREASURER AND TAX COLLECTOR PO BOX 54110 LOS ANGELES, CA 90051-0110	09/08/2009	08-13555 (JMP)	10661	\$912,364.71
275 LA BANQUE POSTALE ASSET MANAGEMENT - LBPAM ACTIONS PACIFIQUE 23-25 AVENUE FRANKLIN D ROOSEVELT PARIS, 75008	04/22/2009	08-13555 (JMP)	3905	\$2,547,743.01	LA BANQUE POSTALE ASSET MANAGEMENT ON BEHALF OF LBPAM ACTIONS PACIFIQUE 34, RUE DE LA FEDERATION PARIS, 75015 FRANCE	09/17/2009	08-13555 (JMP)	14631	\$2,713,391.57*
276 LA BANQUE POSTALE ASSET MANAGEMENT - LBPAM ALTERNA 10 23-25 AVENUE FRANKLIN D ROOSEVELT PARIS, 75008	04/22/2009	08-13555 (JMP)	3898	\$41,625.79	LA BANQUE POSTALE ASSET MANAGEMENT ON BAHALF OF LBPAM ALTERNA 10 34, RUE DE LA FEDERATION PARIS, 75015 FRANCE	09/17/2009	08-13555 (JMP)	14627	\$41,717.17*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
277	LA BANQUE POSTALE ASSET MANAGEMENT - LBPAM PROFIL 100 23-25 AVENUE FRANKLIN D ROOSEVELT PARIS, 75008	04/22/2009	08-13555 (JMP)	3903	\$92,120.63	LA BANQUE POSTALE ASSET MANAGEMENT ON BEHALF OF LBPAM ACTIONS EUROPE MONDE, AS SUCCESSOR TO LBPAM PROFIL 100 34, RUE DE LA FEDERATION PARIS, 75015 FRANCE	09/17/2009	08-13555 (JMP)	14611	\$95,547.76*
278	LA BANQUE POSTALE ASSET MANAGEMENT - LBPAM PROFIL 15 23-25 AVENUE FRANKLIN D ROOSEVELT PARIS, 75008	04/22/2009	08-13555 (JMP)	3899	\$171,746.20	LA BANQUE POSTALE ASSET MANAGEMENT ON BEHALF OF LBPAM PROFIL 15 34, RUE DE LA FEDERATION PARIS, 75015 FRANCE	09/17/2009	08-13555 (JMP)	14630	\$186,454.59*
279	LA BANQUE POSTALE ASSET MANAGEMENT - LBPAM PROFIL 50 23-25 AVENUE FRANKLIN D ROOSEVELT PARIS, 75008	04/22/2009	08-13555 (JMP)	3900	\$323,757.50	LA BANQUE POSTALE ASSET MANAGEMENT ON BEHALF OF LBPAM PROFIL 50 34, RUE DE LA FEDERATION PARIS, 75015 FRANCE	09/17/2009	08-13555 (JMP)	14629	\$342,486.84*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
280	LA BANQUE POSTALE ASSET MANAGEMENT - LBPAM PROFIL 80 23-25 AVENUE FRANKLIN D ROOSEVELT PARIS, 75008	04/22/2009	08-13555 (JMP)	3901	\$255,482.03	LA BANQUE POSTALE ASSET MANAGEMENT ON BEHALF OF LBPAM PROFIL 80 34, RUE DE LA FEDERATION PARIS, 75015 FRANCE	09/17/2009	08-13555 (JMP)	14626	\$269,701.02*
281	LA BANQUE POSTALE ASSET MANAGEMENT - LBPAM PROFIL 80 PEA 23-25 AVENUE FRANKLIN D ROOSEVELT PARIS, 75008	04/22/2009	08-13555 (JMP)	3902	\$36,039.88	LA BANQUE POSTALE ASSET MANAGEMENT ON BEHALF OF LBPAM ACTIONS 80, AS SUCCESSOR TO LBPAM PROFIL 80 PEA 34, RUE DE LA FEDERATION PARIS, 75015 FRANCE	09/17/2009	08-13555 (JMP)	14612	\$35,762.26*
282	LA BANQUE POSTALE ASSET MANAGEMENT - TONI ACTIONS 100 23-25 AVENUE FRANKLIN D ROOSEVELT PARIS, 75008	04/22/2009	08-13555 (JMP)	3904	\$90,662.39	LA BANQUE POSTALE ASSET MANAGEMENT ON BEHALF OF TONI ACTIONS 100 34, RUE DE LA FEDERATION PARIS, 75015 FRANCE	09/17/2009	08-13555 (JMP)	14628	\$93,993.19*
283	LAHMER, KERSTIN KURENGRUND 17 DOBURG, D-96450 GERMANY	09/16/2009	08-13555 (JMP)	13998	Undetermined	LAHMER, KERSTIN KURENGRUND 17 DOBURG, D-96450 GERMANY	09/16/2009		13999	\$14,416.92

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
284	LAHMER, KERSTIN (MRS) KURENGRUND 17 COBURG, D-96450 GERMANY	04/27/2009	08-13555 (JMP)	3988	\$13,914.00	LAHMER, KERSTIN KURENGRUND 17 DOBURG, D-96450 GERMANY	09/16/2009		13999	\$14,416.92
285	LANDMAN, FREDERICK A 146 CLAPBOARD RIDGE ROAD GREENWICH, CT 06831	02/11/2009	08-13555 (JMP)	2705	\$11,500,000.00	LANDMAN, FREDERICK A 146 CLAPBOARD RIDGE ROAD GREENWICH, CT 06831	09/04/2009		10399	\$500,000.00
286	LATVIJAS BANKA BILL SCHWARTZ SMITH BREEDEN ASSOCIATES, INC. 280 S. MANGUM ST., STE. 301 DURHAM, NC 27701	02/02/2009	08-13888 (JMP)	2427	\$331,145.00	LATVIJAS BANKA 2A K VALDEMARA ST. RIGA, LV-1050 LATVIA	09/22/2009	08-13888 (JMP)	26867	\$331,145.00*
287	LATVIJAS BANKA BILL SCHWARTZ SMITH BREEDEN ASSOCIATES, INC. 280 S. MANGUM ST., STE. 301 DURHAM, NC 27701	02/02/2009	08-13555 (JMP)	2428	\$331,145.00	LATVIJAS BANKA 2A K. VALDEMARA ST. RIGA, LV-1050 LATVIA	09/22/2009	08-13555 (JMP)	26866	\$331,145.00*
288	LAWRENCE, BLAIR 230 E 27TH ST, APT G NEW YORK, NY 10016	09/18/2009		18298	\$973.00	LAWRENCE, BLAIR 230 E 27TH ST, APT G NEW YORK, NY 10016	09/18/2009		18932	\$973.00

\* - Indicates claim contains unliquidated and/or undetermined amounts



**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
289	LAWSON SOFTWARE, INC ATTN: BRUCE MCPHEETERS 380 ST. PETER STREET SAINT PAUL, MN 55102- 1302	09/21/2009	08-13893 (JMP)	25568	\$9,486,345.97	LAWSON SOFTWARE, INC ATTN: BRUCE MCPHEETERS 380 ST. PETER STREET SAINT PAUL, MN 55102-1302	09/22/2009	08-13893 (JMP)	32322	\$9,486,345.97
290	LCL ACTIONS FRANCE C/O CREDIT AGRICOLE ASSET MANAGEMENT ATTN: CHRISTIAN BOISSON AND JEAN-- FRANCOIS POULNAIS 90 BOULEVARD PASTEUR PARIS, 75015 FRANCE	09/18/2009	08-13555 (JMP)	18766	\$3,473,562.00*	LCL ACTIONS FRANCE C/O CREDIT AGRICOLE ASSET MANAGMENT ATTN: CHRISTIAN BOISSON & JEAN- FRANCOIS POULNAIS 90 BOULEVARD PASTEUR PARIS, 75015 FRANCE	09/22/2009	08-13555 (JMP)	29775	\$3,473,562.00*
291	LEVEL GLOBAL OVERSEAS MASTER FUND, LTD. C/O MORGAN LEWIS & BOCKIUS LLP ATTN HOWARD S BELTZER, ESQ. 101 PARK AVENUE NEW YORK, NY 10178	11/14/2008	08-13555 (JMP)	624	\$5,933,125.91*	LEVEL GLOBAL OVERSEAS MASTER FUND, LTD. C/O MORGAN LEWIS & BOCKIUS LLP ATTN THOMAS V. D'AMBROSIO 101 PARK AVENUE NEW YORK, NY 10178	09/03/2009	08-13555 (JMP)	10206	\$5,948,405.44

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
292	LEVEL GLOBAL OVERSEAS MASTER FUND, LTD. C/O MORGAN LEWIS & BOCKIUS LLP ATTN: THOMAS V. D'AMBROSIO 101 PARK AVENUE NEW YORK, NY 10178	08/11/2009	08-13555 (JMP)	8004	\$5,933,125.91	LEVEL GLOBAL OVERSEAS MASTER FUND, LTD. C/O MORGAN LEWIS & BOCKIUS LLP ATTN THOMAS V. D'AMBROSIO 101 PARK AVENUE NEW YORK, NY 10178	09/03/2009	08-13555 (JMP)	10206	\$5,948,405.44
293	LIBERTY SQUARE APARTMENTS, LTD. PO BOX 220 920 FLORENCE BOULEVARD FLORENCE, AL 35631-0220	05/18/2009	08-13899 (JMP)	4389	\$152,640.64	LIBERTY SQUARE APARTMENTS, LTD LIBERTY SQUARE APARTMENTS, LTD P. O. BOX 220 FLORENCE, AL 35631	09/22/2009	08-13899 (JMP)	32270	\$152,640.64
294	LIBERTY SQUARE APARTMENTS, LTD. PO BOX 220 920 FLORENCE BOULEVARD FLORENCE, AL 35631-0220	05/18/2009	08-13555 (JMP)	4392	\$152,640.64	LIBERTY SQUARE APTS 920 FLORENCE BOULEVARD FLORENCE, AL 35631-0220	09/22/2009		32266	\$152,640.64
295	LIBERTY SQUARE APARTMENTS, LTD. PO BOX 220 920 FLORENCE BOULEVARD FLORENCE, AL 35631-0220	05/26/2009	08-13899 (JMP)	4567	\$152,640.64	LIBERTY SQUARE APARTMENTS, LTD LIBERTY SQUARE APARTMENTS, LTD P. O. BOX 220 FLORENCE, AL 35631	09/22/2009	08-13899 (JMP)	32270	\$152,640.64

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
296	LOGAN HOTELS AND RESORTS, MEXICO, S.A. DE C.V. ET AL. C/O CABOSANCRISTOBAL BLVD. MARINA S/N LOCAL 1 COLONIA CENTRO CABO SAN LUCAS BAJA CALIFORNIA SUR, 23450 MEXICO	07/01/2009	08-13555 (JMP)	5055	\$102,399,662.00*	LOGAN HOTELS AND RESORTS, MEXICO, S.A. DE C.V. ET AL. C/O CABOSANCRISTOBAL BLVD. MARINA S/N LOCAL 1 COLONIA CENTRO CABO SAN LUCAS BAJA CALIFORNIA SUR, 23450 MEXICO	09/18/2009	08-13555 (JMP)	17588	\$102,399,662.00*
297	LOHMULLER, GERT TULPENSTR. 1 GAUFELDEN, 71126 GERMANY	05/11/2009	08-13555 (JMP)	4230	Undetermined	LOHMUELLER, GERT PLEHENBERG STR 22 SULZ, 72172 GERMANY	09/10/2009	08-13555 (JMP)	11250	\$35,377.00
298	LONGACRE OPPORTUNITY FUND, L.P. TRANSFEROR: STATE BANK OF LONG ISLAND 810 SEVENTH AVENUE, 33RD FLOOR ATTN: VLADIMIR JELISAVCIC NEW YORK, NY 100193	01/13/2009	08-13888 (JMP)	2327	\$589,895.00	LONGACRE OPPORTUNITY FUND, L.P. TRANSFEROR: STATE BANK OF LONG ISLAND 810 SEVENTH AVENUE, 33RD FLOOR ATTN: VLADIMIR JELISAVCIC NEW YORK, NY 100193	09/04/2009	08-13888 (JMP)	10357	\$545,536.22

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
299	LONGACRE OPPORTUNITY FUND, L.P. TRANSFEROR: STATE BANK OF LONG ISLAND 810 SEVENTH AVENUE, 33RD FLOOR ATTN: VLADIMIR JELISAVCIC NEW YORK, NY 100193	01/13/2009	08-13555 (JMP)	2351	\$589,895.00	LONGACRE OPPORTUNITY FUND, L.P. TRANSFEROR: STATE BANK OF LONG ISLAND 810 SEVENTH AVENUE, 33RD FLOOR ATTN: VLADIMIR JELISAVCIC NEW YORK, NY 100193	09/04/2009	08-13555 (JMP)	10358	\$545,536.22
300	LORENZO, RUBEN 875 G ST UNIT 501 SAN DIEGO, CA 921016462	10/03/2008	08-13555 (JMP)	86	\$33,653.89	LORENZO, RUBEN 875 G STREET, #501 SAN DIEGO, CA 92101	12/05/2008	08-13555 (JMP)	1235	\$33,653.89
301	LOTA, JOHANN POSTREITWEG 148 ESSEN, 45145 GERMANY	08/04/2009	08-13555 (JMP)	7328	\$55,627.00	LOTA, JOHANN POSTREITWEG 148 ESSEN, 45145 GERMANY	09/22/2009	08-13555 (JMP)	32188	\$70,965.00
302	LOUIS DREYFUS ENERGY SERVICES L.P. C/O LOUIS DREYFUS ES GP LLC (ATTN: LAW DEPT.) 20 WESTPORT ROAD WILTON, CT 06897-0843	12/18/2008	08-13885 (JMP)	1381	\$6,735,392.81	LOUIS DREYFUS ENERGY SERVICES L.P. 20 WESTPORT ROAD WILTON, CT 06897-0843	09/16/2009	08-13885 (JMP)	13824	\$6,735,392.81

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
303	LOUIS DREYFUS ENERGY SERVICES L.P. C/O LOUIS DREYFUS ES GP LLC (ATTN: LAW DEPT.) 20 WESTPORT ROAD WILTON, CT 06897-0843	12/18/2008	08-13555 (JMP)	1382	\$6,735,392.81	LOUIS DREYFUS ENERGY SERVICES L.P. 20 WESTPORT ROAD WILTON, CT 06897-0843	09/16/2009	08-13555 (JMP)	13825	\$6,735,392.81
304	LOUISIANA DEPARTMENT OF REVENUE PO BOX 66658 BATON ROUGE, LA 70896	09/29/2008	08-13555 (JMP)	50	\$2,129.09	LOUISIANA DEPARTMENT OF REVENUE PO BOX 66658 BATON ROUGE, LA 70896	12/15/2008	08-13555 (JMP)	1335	\$1,860.01
305	LUKOW, STEPHEN & YOSHIKAWA, YUMIKO 350 WEST 43RD 7D NEW YORK, NY 10036	05/28/2009	08-13555 (JMP)	4673	\$70,000.00	LUKOW, STEPHEN AND YOSHIKAWA, YUMIKO 350 WEST 43RD ST. 7D NEW YORK, NY 10036	09/03/2009	08-13555 (JMP)	10186	\$82,500.00
306	MACRON FILMPRODUKTION GMBH & CO. PROJEKT 1 KG TOELZER STRASSE 15 GRUENWALD, 82031 GERMANY	04/27/2009	08-13555 (JMP)	3963	Undetermined	MACRON FILMPRODUKTION GMBH & CO. PROJEKT 1 KG ATTN: CHRISTOPH ERVEN TOELZER STRASSE 15 GRUENWALD, 82031 GERMANY	09/18/2009		18573	\$38,694,982.41

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
307	MANUFACTURERS AND TRADERS TRUST COMPANY ATTENTION MARK W. WARREN, ESQ. ONE M&T PLAZA, 12TH FLOOR BUFFALO, NY 14203	05/28/2009	08-13888 (JMP)	4814	\$1,079,301.48	MANUFACTURERS AND TRADERS TRUST COMPANY ATTENTION MARK W. WARREN, ESQ. ONE M&T PLAZA, 12TH FLOOR BUFFALO, NY 14203	09/21/2009	08-13888 (JMP)	22623	\$1,152,686.72
308	MANUFACTURERS AND TRADERS TRUST COMPANY ATTENTION MARK W. WARREN, ESQ. ONE M&T PLAZA, 12TH FLOOR BUFFALO, NY 14203	05/28/2009	08-13555 (JMP)	4815	\$1,079,301.48	MANUFACTURERS AND TRADERS TRUST COMPANY ATTENTION MARK W. WARREN, ESQ. ONE M&T PLAZA, 12TH FLOOR BUFFALO, NY 14203	09/21/2009	08-13555 (JMP)	22624	\$1,152,686.72
309	MARCIA FELDT BATES SEP IRA PO BOX 455 MONTGOMERY, TX 77356	07/24/2009	08-13555 (JMP)	6112	\$20,000.00*	FELDT BATES, MARCIA, SEP IRA PO BOX 455 MONTGOMERY, TX 77356	09/15/2009	08-13555 (JMP)	12978	\$20,000.00*
310	MAZZATTA, MARK & MCHUGH-MAZZATTA, MICHELLE LAWRENCE P. EAGEL BRAGAR WEXLER EAGEL & SQUIRE, PC 885 THIRD AVE NEW YORK, NY 10022	05/28/2009	08-13555 (JMP)	4635	\$5,239,021.35	MAZZATTA, MARK & MCHUGH-MAZATTA, MICHELLE LAWRENCE P. EAGEL BRAGAR WEXLER EAGEL & SQUIRE, PC 885 THIRD AVE NEW YORK, NY 10022	09/16/2009	08-13555 (JMP)	13493	\$5,239,021.35

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
311	MAZZATTA, MARK & MCHUGH-MAZZATTA, MICHELLE LAWRENCE P. EAGEL BRAGAR WEXLER EAGEL & SQUIRE, PC 885 THIRD AVE NEW YORK, NY 10022	05/28/2009	08-13893 (JMP)	4636	\$5,239,021.35	MAZZATTA, MARK & MCHUGH-MAZATTA, MICHELLE LAWRENCE P. EAGEL BRAGAR WEXLER EAGEL & SQUIRE, PC 885 THIRD AVE NEW YORK, NY 10022	09/16/2009	08-13893 (JMP)	13492	\$5,239,021.35
312	MCDONNELL LOAN OPPORTUNITY LTD. C/O MCDONNELL INVESTMENT MANAGEMENT, LLC ATTN: GENERAL COUNSEL 1515 WEST 22ND STREET OAK BROOK, IL 60523	05/19/2009	08-13888 (JMP)	4447	\$1,765,332.98*	MCDONNELL LOAN OPPORTUNITY LTD. C/O MCDONNELL INVESTMENT MANAGEMENT, LLC ATTN: GENERAL COUNSEL 1515 WEST 22ND STREET OAK BROOK, IL 60523	09/18/2009	08-13888 (JMP)	17629	\$1,765,332.98*
313	MCDONNELL LOAN OPPORTUNITY LTD. C/O MCDONNELL INVESTMENT MANAGEMENT, LLC ATTN: GENERAL COUNSEL 1515 WEST 22ND STREET OAK BROOK, IL 60523	05/19/2009	08-13555 (JMP)	4448	\$250,000.00*	MCDONNELL LOAN OPPORTUNITY LTD. C/O MCDONNELL INVESTMENT MANAGEMENT, LLC ATTN: GENERAL COUNSEL 1515 WEST 22ND STREET OAK BROOK, IL 60523	09/18/2009	08-13555 (JMP)	17632	\$250,000.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
314	MCDONNELL LOAN OPPORTUNITY LTD. C/O MCDONNELL INVESTMENT MANAGEMENT, LLC ATTN: GENERAL COUNSEL 1515 WEST 22ND STREET OAK BROOK, IL 60523	05/19/2009	08-13555 (JMP)	4449	\$1,765,332.98*	MCDONNELL LOAN OPPORTUNITY LTD. C/O MCDONNELL INVESTMENT MANAGEMENT, LLC ATTN: GENERAL COUNSEL 1515 WEST 22ND STREET OAK BROOK, IL 60523	09/18/2009	08-13555 (JMP)	17631	\$1,765,332.98*
315	MCDONNELL LOAN OPPORTUNITY LTD. C/O MCDONNELL INVESTMENT MANAGEMENT, LLC ATTN: GENERAL COUNSEL 1515 WEST 22ND STREET OAK BROOK, IL 60523	05/19/2009	08-13900 (JMP)	4450	\$328,345.87	MCDONNELL LOAN OPPORTUNITY LTD C/O MCDONNELL INVESTMENT MANAGEMENT, LLC ATTN: GENERAL COUNSEL 1515 WEST 22ND STREET OAK BROOK, IL 60523	09/18/2009	08-13900 (JMP)	17630	\$328,345.87*
316	MCDONNELL LOAN OPPORTUNITY LTD. ATTN: GENERAL COUNSEL C/O MCDONNELL INVESTMENT MANAGEMENT, LLC 1515 W 22 ST OAK BROOK, IL 60523	05/15/2009	08-13555 (JMP)	4786	\$250,000.00*	MCDONNELL LOAN OPPORTUNITY LTD. C/O MCDONNELL INVESTMENT MANAGEMENT, LLC ATTN: GENERAL COUNSEL 1515 WEST 22ND STREET OAK BROOK, IL 60523	09/18/2009	08-13555 (JMP)	17632	\$250,000.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts



**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
317	MCGAHA, SHIRLEY F. NFS/FMTC ROLLOVER IRA FBO 2920 KINGS WALK AVE. MARIETTA, GA 30062	09/08/2009		10541	\$35,097.50	NFS/FMTC ROLLOVER IRA FBO SHIRLEY F. MCGAHA 2920 KINGS WALK AVE. MARIETTA, GA 30062	10/26/2009	08-13555 (JMP)	64058	\$35,097.50
318	MERIDIAN BANK, N.A. F/K/A COMMUNITY BANK OF ARIZONA, N.A. DORSEY & WHITNEY LLP ATTN: STEVEN HEIM MINNEAPOLIS, MN 55402	03/20/2009	08-13888 (JMP)	3424	\$8,569,522.56	ETON PARK FUND, L.P. TRANSFEROR: MERIDIAN BANK N.A. F/K/A COMMUNITY BANK OF ARIZONA, N.A. EATON PARK MASTER FUND, LTD. 399 PARK AVENUE, 10TH FLR NEW YORK, NY 10022	09/21/2009	08-13888 (JMP)	24736	\$8,569,522.56
319	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: SHORT CREDIT MASTER FUND L.P. C/O BANK OF AMERICA MERRILL LYNCH BANK OF AMERICA TOWER, 3RD FLOOR NEW YORK, NY 10036	02/23/2009	08-13555 (JMP)	4410	\$2,891,503.83	MERRILL LYNCH CREDIT PRODUCTS, LLC TRANSFEROR: SHORT CREDIT MASTER FUND L.P. C/O BANK OF AMERICA MERRILL LYNCH ATTN: GARY COHEN, RONALD TOROK NEW YORK, NY 10036	09/18/2009	08-13555 (JMP)	18011	\$2,891,939.45

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
320	MICHIGAN SCHOOLS & GOVERNMENT CREDIT UNION HOLZMAN RITTER & LEDUC, PLLC 28366 FRANKLIN ROAD SOUTHFIELD, MI 48034	01/30/2009	08-13555 (JMP)	2312	\$989,791.11	MICHIGAN SCHOOLS & GOVERNEMENT CREDIT UNION HOLZMAN RITTER & LEDUC, PLLC 28366 FRANKLIN ROAD SOUTHFIELD, MI 48034	03/06/2009	08-13555 (JMP)	3223	\$2,027,869.44
321	MICROSOFT GLOBAL FINANCE 70 SIR ROGERSON'S QUAY DUBLIN 2, 0 IRELAND	06/10/2009		4832	\$521,398.00	MICROSOFT GLOBAL FINANCE ATTN: BENJAMIN ORNDORFF ONE MICROSOFT WAY REDMOND, WA 98052	09/21/2009	08-13555 (JMP)	25693	\$523,740.72
322	MIDAMERICAN ENERGY COMPANY C/O PACIFICORP CREDIT & RISK MANAGEMENT ATTN: CREDIT MANAGER 825 NE MULTNOMAH, STE 700 PORTLAND, OR 97232	11/13/2008	08-13555 (JMP)	605	\$474,722.00	MIDAMERICAN ENERGY COMPANY C/O PACIFICORP CREDIT & RISK MANAGEMENT ATTN: CREDIT MANAGER 825 NE MULTNOMAH, STE 700 PORTLAND, OR 97232	09/21/2009	08-13555 (JMP)	24475	\$474,722.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
323	MIDAMERICAN ENERGY COMPANY C/O PACIFICORP CREDIT & RISK MANAGEMENT ATTN: CREDIT MANAGER 825 NE MULTNOMAH, STE 700 PORTLAND, OR 97232	11/13/2008	08-13885 (JMP)	607	\$474,722.00	MIDAMERICAN ENERGY COMPANY C/O PACIFICORP CREDIT & RISK MANAGEMENT ATTN: CREDIT MANAGER 825 NE MULTNOMAH, STE 700 PORTLAND, OR 97232	09/21/2009	08-13885 (JMP)	24477	\$474,722.00
324	MIDFIRST BANK ATTN: LEGAL DEPARTMENT 501 N.W. GRAND BLVD. OKLAHOMA CITY, OK 73118	03/09/2009	08-13888 (JMP)	3260	\$4,648,606.00	MIDFIRST BANK ATTN: LEGAL DEPARTMENT 501 N.W. GRAND BLVD. OKLAHOMA CITY, OK 73118	09/21/2009	08-13888 (JMP)	24664	\$4,018,186.42*
325	MIDFIRST BANK ATTN: LEGAL DEPARTMENT 501 N.W. GRAND BLVD. OKLAHOMA CITY, OK 73118	03/09/2009	08-13555 (JMP)	3261	\$4,648,606.00	MIDFIRST BANK ATTN: LEGAL DEPARTMENT 501 N.W. GRAND BLVD. OKLAHOMA CITY, OK 73118	09/21/2009	08-13555 (JMP)	24663	\$4,018,186.42
326	MINNESOTA STATE BOARD OF INVESTMENT 445 MINNESOTA STREET SUITE 900 SAINT PAUL, MN 55101- 2127	10/27/2008	08-13555 (JMP)	386	\$55,821,767.18	MINNESOTA STATE BOARD OF INVESTMENT 445 MINNESOTA STREET, SUITE 900 SAINT PAUL, MN 55101-2127	01/27/2009	08-13555 (JMP)	2059	\$55,703,290.18

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
327	MIRAE ASSET SECURITIES CO., LTD. KELLEY DRYE & WARREN LLP ATTN BENJAMIN BLAUSTEIN, ESQ. 101 PARK AVENUE NEW YORK, NY 10178	11/20/2008	08-13555 (JMP)	824	\$10,223,537.89	MIRAE ASSET SECURITIES CO., LTD 45-1, YOIDO DONG YOUNGDEUNGPO-GU SEOUL, 150-994 KOREA, REPUBLIC OF	09/09/2009	08-13555 (JMP)	10870	\$10,223,537.89
328	MITSUBISHI UFJ TRUST AND BANKING CORP. ATTN: DERIVATIVES DOCUMENTATION ADMINISTRATION GLOBAL MARKETS BUS. UNIT 4-5 MARUNOUCHI, 1- CHOME CHIYODA-KU TOKYO, 100-8212 JAPAN	10/14/2008	08-13555 (JMP)	184	\$19,333.25	MITSUBISHI UFJ TRUST AND BANKING CORP. ATTN: DERIVATIVES DOCUMENTATION ADMINISTRATION GLOBAL MARKETS BUS. UNIT 4-5 MARUNOUCHI, 1- CHOME CHIYODA-KU TOKYO, 100-8212 JAPAN	09/15/2009	08-13555 (JMP)	13058	\$19,333.25

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
329	MITSUBISHI UFJ TRUST AND BANKING CORP. ATTN: DERIVATIVES DOCUMENTATION ADMINISTRATION GLOBAL MARKETS BUS. UNIT 4-5 MARUNOUCHI, 1- CHOME CHIYODA-KU TOKYO, 100-8212 JAPAN	10/20/2008	08-13888 (JMP)	327	\$19,294.81	MITSUBISHI UFJ TRUST AND BANKING CORPORATION ATTN: DERIVATIVES DOCUMENTATION ADMIN GLOBAL MARKETS BUSINESS UNIT MITSUBISHI UFJ TRUST AND BANKING CORPORATION 4-5, MARUNOUCHI, 1- CHOME CHIYODA-KU TOKYO, 100-8212 JAPAN	09/15/2009	08-13888 (JMP)	13057	\$23,857.96
330	MITSUI SUMITOMO INSURANCE CO.,LTD. ART SECTION, FINANCIAL SOLUTIONS DEPT. 27-2, SHINKAWA 2- CHOME CHUO-KU TOKYO, 104-8252 JAPAN	01/09/2009	08-13888 (JMP)	1657	\$761,947.22	MITSUI SUMITOMO INSURANCE CO, LTD ART SECTION, FINANCIAL SOLUTIONS DEPT 27-2, SHINKAWA 2- CHROME CHUO-KU TOKYO, 104-8252 JAPAN	09/14/2009	08-13888 (JMP)	12116	\$770,795.57

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
331	MITSUI SUMITOMO INSURANCE CO.,LTD. ART SECTION, FINANCIAL SOLUTIONS DEPT. 27-2, SHINKAWA 2- CHOME CHUO-KU TOKYO, 104-8252 JAPAN	01/09/2009	08-13555 (JMP)	1658	\$761,947.22	MITSUI SUMITOMO INSURANCE CO.,LTD. ART SECTION, FINANCIAAL SOLUTIONS DEPT. 27-2,SHINKAWA 2-CHOME CHUO-KU TOKYO, 104-8252 JAPAN	09/14/2009	08-13555 (JMP)	12117	\$770,795.57
332	MOREE PLAINS SHIRE COUNCIL C/ AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW 2000 AUSTRALIA	11/24/2008	08-13555 (JMP)	869	Undetermined	MOREE PLAINS SHIRE COUNCIL C/O AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW, 2000 AUSTRALIA	09/22/2009	08-13555 (JMP)	32650	\$5,367,050.00
333	MP BANK HF JOHANN TOMAS SIGUROSSON SKIPHOLTI 50D 2 H 105, REYKJAVIK ICELAND	09/17/2009	08-13555 (JMP)	15292	\$7,325,405.64*	MP BANK HF ATTN: JOHANN TOMAS SIGUROSSON SKIPHOLTI 50D 2 H 105, REYKJAVIK ICELAND	09/21/2009	08-13555 (JMP)	20170	\$7,325,405.64*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
334	MULTI ASSET PLATFORM MASTER FUND SPC ON BEHALF OF CONSERVATIVE MODERATE & PLUS PORTFOLIOS CHIEF OPERATING OFFICER, FRONTIER CAP. MGMT LLP 8F, BERKELEY SQ. HOUSE, BERKELEY SQ. MAYFAIR, LONDON, W1J 6DB UNITED KINGDOM	01/12/2009	08-13555 (JMP)	1665	\$6,221,186.50	BANK OF AMERICA, N.A. TRANSFEROR: MULTI ASSET PLATFORM MASTER FUND SPC C/O BANK OF AMERICA MERRILL LYNCH BANK OF AMERICA TOWER, 3RD FLOOR NEW YORK, NY 10036	09/03/2009	08-13555 (JMP)	10187	\$6,219,849.50
335	NARIO, LUIS VIA REGGIO EMILIA 32 ROMA, RM 00198 ITALY	09/18/2009		18946	\$1,539,400.00*	NARIO, LUIS VIA REGGIO EMELIA 32 RM ROMA, I98 ITALY	09/18/2009	08-13555 (JMP)	19438	\$1,660,351.56
336	NARRABRI SHIRE COUNCIL C/ AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW 2000 AUSTRALIA	11/24/2008	08-13555 (JMP)	868	Undetermined	NARRABRI SHIRE COUNCIL C/O AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SIDNEY, NSW, 2000 AUSTRALIA	09/22/2009	08-13555 (JMP)	32657	\$3,360,599.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
337	NATIONAL BANK OF CANADA ATTN: BENOIT BLAIS 600 DE LA GAUCHETIERE OUEST, 9 IEME ETAGE MONTREAL, H3B 4L2 CANADA	09/10/2009	08-13888 (JMP)	11032	\$5,895,458.00*	NATIONAL BANK OF CANADA ATTN: BENOIT BLAIS 600 DE LA GAUCHETIERE OUEST, 9 IEME ETAGE MONTREAL, QC H3B 4L2 CANADA	09/17/2009	08-13888 (JMP)	15848	\$5,895,458.00*
338	NATIONAL BANK OF CANADA ATTN: BENOIT BLAIS 600 DE LA GAUCHETIERE OUEST, 9 IEME ETAGE MONTREAL, QB H3B 4L2 CANADA	09/10/2009	08-13555 (JMP)	11309	\$5,895,458.00*	NATIONAL BANK OF CANADA ATTN: BENOIT BLAIS 600 DE LA GAUCHETIERE OUEST 9 IEME ETAGE MONTREAL, H3B 4L2 CANADA	09/17/2009	08-13555 (JMP)	15693	\$5,895,458.00*
339	NATIONWIDE LIFE INSURANCE COMPANY OCLO CORPORATE TRANSACTIONS GROUP - ERIC HENRICKS THREE NATIONWIDE PLAZA 3/5/1934 COLUMBUS, OH 43215	03/27/2009	08-13888 (JMP)	3547	\$5,719,736.00	NATIONWIDE LIFE INSURANCE COMPANY (INC) ATTN: NATIONWIDE INVESTMENTS- DERIVATIVES ONE NATIONWIDE PLAZA COLOMBUS, OH 43215	09/18/2009	08-13888 (JMP)	18549	\$5,719,736.00

\* - Indicates claim contains unliquidated and/or undetermined amounts



IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
340	NATIONWIDE MUTUAL FIRE INSURANCE COMPANY OCLO CORPORATE TRANSACTIONS GROUP - ERIC HENRICKS THREE NATIONWIDE PLAZA 3/5/1934 COLUMBUS, OH 43215	03/27/2009	08-13888 (JMP)	3546	\$92,493.00	NATIONWIDE MUTUAL FIRE INSURANCE COMPANY (INC) ATTN: NATIONWIDE INVESTMENTS- DERIVATIVES 1-5-705 ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	09/18/2009	08-13888 (JMP)	18550	\$92,493.00*
341	NATIONWIDE MUTUAL INSURANCE COMPANY OCLO CORPORATE TRANSACTIONS GROUP - ERIC HENRICKS THREE NATIONWIDE PLAZA 3/5/1934 COLUMBUS, OH 43215	03/27/2009	08-13888 (JMP)	3545	\$63,298,068.00	NATIONWIDE MUTUAL INSURANCE COMPANY ATTN: NATIONWIDE INVESTMENTS- DERIVATIVES 1-05-705 ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	09/18/2009	08-13888 (JMP)	18278	\$63,298,068.00
342	NATIONWIDE RETIREMENT PLAN OCLO CORPORATE TRANSACTIONS GROUP - ERIC HENRICKS THREE NATIONWIDE PLAZA 3-05034 COLUMBUS, OH 43215	03/27/2009	08-13888 (JMP)	3548	\$91,989,764.00	NATIONWIDE RETIREMENT PLAN ATTN: NATIONAWIDE INVESTMENTS- DERIVATIVES ONE NATIONWIDE PLAZA COLUMBUS, OH 43215	09/18/2009		18548	\$91,989,764.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
343	NEWTON RE LIMITED C/O HSBC BANK (CAYMAN) LIMITED ATTN: LINDA HADDLETON PO BOX 1109 GRAND CAYMAN, KY 1- 1102 CAYMAN ISLANDS	09/17/2009	08-13555 (JMP)	15731	\$44,983,976.41*	NEWTON RE LIMITED C/O HSBC BANK (CAYMAN) LIMITED ATTN: LINDA HADDLETON HSBC HOUSE109 GRAND CAYMAN, KY 1-1102 CAYMAN ISLANDS	09/22/2009	08-13555 (JMP)	27945	\$46,012,983.15*
344	NEWTON RE LIMITED C/O HSBC BANK (CAYMAN) LIMITED ATTN: LINDA HADDLETON PO BOX 1109 GRAND CAYMAN, KY 1- 1102 CAYMAN ISLANDS	09/17/2009	08-13888 (JMP)	15732	\$44,983,976.41*	NEWTON RE LIMITED ATTN: LINDA HADDLETON HSBC HOUSE, 68 WEST BAY ROAD GRAND CAYMAN, KY 1-1102 CAYMAN ISLANDS	09/22/2009	08-13888 (JMP)	27944	\$46,012,983.15*
345	NIGGE, KARL-MICHAEL FINKENWEG 1 BRUCHSAL, D-76646 GERMANY	05/14/2009	08-13555 (JMP)	4333	Undetermined	NIGGE, KARL-MICHAEL FINKENWEG 1 D-76646 BRUCHSAL, 76646 GERMANY	09/18/2009	08-13555 (JMP)	17835	\$14,236.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
346	NIZAR EL HACHEM A/O YOUSSEF HACHEM AL BOURJ ABYAD BLDG, 10TH FLOOR FACING VOICE OF LEBANON RADIO STN. SASSINE SQ. ACHRAFIEH, 0 LEBANON	08/31/2009		9461	\$69,939.92	NIZAR EL HACHEM A/O YOUSSEF HACHEM AL BOURJ ABYAD BLDG, 10TH FLOOR FACING VOICE OF LEBANON RADIO STN. SASSINE SQ. ACHRAFIEH , 0 LEBANON	09/09/2009		11009	\$94,858.17
347	NORTHERN RACING PLC 275 HAYAKITA-GENBU ABIRA-CHO YUFUTSU-GUN HOKKAIDO, 059-1432 JAPAN	01/12/2009	08-13555 (JMP)	1664	\$16,154,211.01	NORTHERN RACING PLC 275 HAYAKITA-GENBU, ABIRA-CHO, YUFUTSU-GUN HOKKAIDO, 059-1432 JAPAN	09/17/2009	08-13555 (JMP)	15164	\$15,817,828.63
348	NORTHWOODS- CATHEDRAL CITY, L.P., A CALIFORNIA LIMITED PARTNERSHIP C/O BRET H. REED, JR., A LAW CORPORATION 621 ACACIA AVENUE CORONA DEL MAR, CA 92625	04/16/2009	08-13899 (JMP)	3793	\$52,584.00	NORTHWOODS- CATHEDRAL CITY, L.P. C/O BRET H. REED, JR, A LAW CORPORATION 621 ACACIA AVENUE CORONA DEL MAR, CA 92625	09/18/2009	08-13899 (JMP)	16069	\$55,334.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
349	NOVA GAS TRANSMISSION LTD. MR. ALAN MONTAIN, MGR, COUNTER PARTY RISK 9TH FLOOR, 450 - 1ST STREET S.W. CALGARY, AB T2P 5H1 CANADA	05/27/2009	08-13885 (JMP)	4606	Undetermined	NOVA GAS TRANSMISSION LTD. ATTN: MR. ALAN MONTAIN, MGR, COUNTER PARTY RISK 9TH FLOOR, 450 - 1ST STREET S.W. CALGARY, AB T2P 5H1 CANADA	09/21/2009	08-13885 (JMP)	25716	\$203,036.75
350	NOVA GAS TRANSMISSION LTD. MR. ALAN MONTAIN, MGR, COUNTER PARTY RISK 9TH FLOOR, 450 - 1ST STREET S.W. CALGARY, AB T2P 5H1 CANADA	05/27/2009	08-13555 (JMP)	4607	Undetermined	NOVA GAS TRANSMISSION LTD. ATTN: MR. ALAN MONTAIN, MGR, COUNTER PARTY RISK 9TH FLOOR, 450 - 1ST STREET S.W. CALGARY, AB T2P 5H1 CANADA	09/21/2009	08-13555 (JMP)	25715	\$203,036.75*
351	NWI EMERGING MARKET FIXED INCOME MASTER FUND LTD ATTN: VICTORIA MATTEDITCH EMERGING MARKET CURRENCY FUND C/O BANCO SANTANDER, 45 EAST 53RD STREET NEW YORK, NY 0	09/08/2009	08-13555 (JMP)	10743	\$15,049,346.00	NWI EMERGING MARKET FIXED INCOME MASTER FUND, LTD C/O NWI MANAGEMENT LP ATTN: HARI HARIHARAH/JENNIFER NAM 45 EAST 53RD STREET, 7TH FLOOR NEW YORK, NY 10022	09/21/2009	08-13555 (JMP)	20296	\$47,385,164.00

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
352	NWI EXPLORER GLOBAL MASTER FUND LTD ATTN: VICTORIA MATTEDITCH EXPLORER FUND C/O BANCO SANTANDER, 45 EAST 53RD STREET NEW YORK, NY 0	09/08/2009	08-13555 (JMP)	10744	\$15,893,757.00	NWI EXPLORER GLOBAL MASTER FUND, LTD C/O NWI MANAGEMENT LP ATTN: HARI HARIHARAN/JENNIFER NAM 45 EAST 53RD STREET, 7TH FLOOR NEW YORK, NY 10022	09/21/2009	08-13555 (JMP)	20295	\$48,126,694.00
353	NY STATE DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	12/05/2008	08-13555 (JMP)	1237	\$5,165,101.75	NY STATE DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	09/10/2009	08-13555 (JMP)	11037	\$1,217,149,064.38
354	NY STATE DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	10/30/2008		417	\$5,165,101.75	NY STATE DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	12/05/2008	08-13555 (JMP)	1237	\$5,165,101.75
355	NYKREDIT BANK A/S PIESNER LAW FIRM ATTN: ATTORNEY-AT- LAW SOREN TOFT BJERRESKOV AMERIKA PLADS 37 COPENHAGEN, DK-2100 DENMARK	08/11/2009	08-13555 (JMP)	8027	\$1,729,654.49	NYKREDIT BANK A/S PLESNER LAW FIRM ATTN: ATTORNEY-AT-LAW SOREN TOFT BJERRESKOV AMERIKA PLADS 37 COPENHAGEN, DK-2100 DENMARK	09/09/2009	08-13555 (JMP)	10945	\$1,729,654.49

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
356	OCM OPPORTUNITIES FUND VII DELAWARE, LP TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC c/o Oaktree Capital Management, LP 333 South Grand Ave., 28th Floor Los Angeles, CA 90071	11/06/2008	08-13555 (JMP)	537	\$30,489,845.00	OCM OPPORTUNITIES FUND VII DELAWARE LP ATTN: RICHARD TING 333 S. GRAND AVENUE, 28TH FLOOR LOS ANGELES, CA 90071	09/18/2009	08-13555 (JMP)	18836	\$30,489,845.00*
357	OCM OPPORTUNITIES FUND VII DELAWARE, LP TRANSFEROR: GOLDMAN SACHS LENDING PARTNERS LLC c/o Oaktree Capital Management, LP 333 South Grand Ave., 28th Floor Los Angeles, CA 90071	11/06/2008	08-13888 (JMP)	538	\$30,489,845.00	OCM OPPORTUNITIES FUND VII DELAWARE LP ATTN: RICHARD TING 333 S. GRAND AVENUE, 28TH FLOOR LOS ANGELES, CA 90071	09/18/2009	08-13888 (JMP)	18837	\$30,489,845.00*

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
358	OCM OPPORTUNITIES FUND VIIB DELAWARE, LP TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCH c/o Oaktree Capital Management, LP 333 South Grand Ave., 28th Floor Los Angeles, CA 90071	01/14/2009	08-13888 (JMP)	1723	\$43,287,376.33	OCM OPPORTUNITIES FUND VIIB DELAWARE LP ATTN: RICHARD TING 333 S. GRAND AVENUE, 28TH FLOOR LOS ANGELES, CA 90071	09/18/2009	08-13888 (JMP)	18835	\$43,287,376.33*
359	OCM OPPORTUNITIES FUND VIIB DELAWARE, LP TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCH c/o Oaktree Capital Management, LP 333 South Grand Ave., 28th Floor Los Angeles, CA 90071	01/14/2009	08-13555 (JMP)	1724	\$43,287,376.33	OCM OPPORTUNITIES FUND VIIB DELAWARE, L.P. ATTN: RICHARD TING 333 S. GRAND AVENUE, 28TH FLOOR LOS ANGELES, CA 90071	09/18/2009	08-13555 (JMP)	18842	\$43,287,376.33

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
360	OCM OPPORTUNITIES FUND VIIB DELAWARE, LP TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCH c/o Oaktree Capital Management, LP 333 South Grand Ave., 28th Floor Los Angeles, CA 90071	07/20/2009	08-13555 (JMP)	5787	\$43,287,376.33	OCM OPPORTUNITIES FUND VIIB DELAWARE, L.P. ATTN: RICHARD TING 333 S. GRAND AVENUE, 28TH FLOOR LOS ANGELES, CA 90071	09/18/2009	08-13555 (JMP)	18842	\$43,287,376.33
361	OCM OPPORTUNITIES FUND VIIB DELAWARE, LP TRANSFEROR: DEUTSCHE BANK AG, LONDON BRANCH c/o Oaktree Capital Management, LP 333 South Grand Ave., 28th Floor Los Angeles, CA 90071	07/20/2009	08-13888 (JMP)	5788	\$43,287,376.33	OCM OPPORTUNITIES FUND VIIB DELAWARE LP ATTN: RICHARD TING 333 S. GRAND AVENUE, 28TH FLOOR LOS ANGELES, CA 90071	09/18/2009	08-13888 (JMP)	18835	\$43,287,376.33*
362	OLD LANE LPA/C OLD LANE FINANCIAL PRD LP ATTN:JONATHAN BARTON OLD LANE FINANCIAL PRODUCTS, L.P. C/O OLD LANE, LP NEW YORK, NY 10022	08/04/2009		7358	\$4,845,361.00	OLD LANE FINANCIAL PRODUCTS, L.P. ATTN: MILLIE KIM 399 PARK AVENUE, 7TH FLOOR NEW YORK, NY 10022	09/18/2009	08-13555 (JMP)	17896	\$4,845,359.00*



**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
363	OMX TIMBER FINANCE INVESTMENTS II, LLC C/O SUSAN WAGNER- FLEMMING 263 SHUMAN BLVD. NAPERVILLE, IL 60563	12/24/2008	08-13555 (JMP)	1439	\$833,171,475.00	OMX TIMBER FINANCE INVESTMENTS II, LLC C/O SUSAN WAGNER- FLEMMING 263 SHUMAN BLVD. NAPERVILLE, IL 60563	09/18/2009	08-13555 (JMP)	17120	\$844,896,060.00*
364	ORRICK, HERRINGTON & SUTCLIFFE 43RD FLOOR, GLOUCESTER TOWER, THE LANDMARK 15 QUEEN'S ROAD CENTRAL , 0 HONG KONG	09/11/2009		11394	\$9,163.44	ORRICK, HERRINGTON & SUTCLIFFE LLP ATTN: EDWARD SULLIVAN 2121 MAIN STREET WHEELING, WV 26003	09/22/2009	08-13555 (JMP)	31179	\$267,129.89
365	OSCART INTERNATIONAL LIMITED C/O O'MELVENY & MYERS LLP TWO EMBARCADERO CENTER, 28TH FLOOR ATTN: TREVOR N. LAIN SAN FRANCISCO, CA 94111	01/20/2009	08-13888 (JMP)	1823	\$548,975.00	OSCART INTERNATIONAL LIMITED C/O O'MELVENY & MYERS LLP TWO EMBARCADERO CENTER, 28TH FLOOR ATTN: TREVOR N. LAIN SAN FRANCISCO, CA 94111	09/02/2009	08-13888 (JMP)	10153	\$548,975.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
366	OVAL CIBLE ABSOLU (FRENCH COLLECTIVE INVESTMENT SCHEME) REP. BY OFI AM OFI ASSET MANAGEMENT (OFI AM) 1, RUE VERNIER (ATTN: LEGAL DEPARTMENT) PARIS, 75017 FRANCE	03/31/2009	08-13555 (JMP)	3587	\$456,378.25	OVAL CIBLE ABSOLU, ET AL. OFI ASSET MANAGEMENT (OFI AM) 1 RUE VERNIER PARIS, 75017 FRANCE	09/18/2009	08-13555 (JMP)	19664	\$465,525.13
367	OVAL CIBLE ABSOLU, ET AL. OFI ASSET MANAGEMENT (OFI AM) 1 RUE VERNIER PARIS, 75017 FRANCE	02/17/2009	08-13555 (JMP)	2878	\$465,525.13	OVAL CIBLE ABSOLU, ET AL. OFI ASSET MANAGEMENT (OFI AM) 1 RUE VERNIER PARIS, 75017 FRANCE	09/18/2009	08-13555 (JMP)	19664	\$465,525.13
368	PETERS, DR. MARKUS 46 PARKER DRIVE MORRIS PLAINS, NJ 07950	04/27/2009		3982	Undetermined	PETERS, MARKUS DR 46 PARKER DRIVE MORRIS PLAINS, NJ 07950	09/11/2009	08-13555 (JMP)	11536	\$1,417.50
369	PETRUCELLI, MICHAEL J. 7 NEARWATER LANE RIVERSIDE, CT 06878	10/16/2008		206	\$43,595.70	PETRUCELLI, MICHAEL J. 7 NEARWATER LANE RIVERSIDE, CT 06878	02/02/2009	08-13555 (JMP)	2396	\$587,770.30

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
370	PHILIP MORRIS FINANCE S.A. AVENUE DE RHODANIE 50 LAUSANNE, 1007 SWITZERLAND	01/16/2009	08-13901 (JMP)	1771	\$1,120,000.00	PHILLIP MORRIS FINANCE S.A. AVENUE DE RHODANIE 50 LAUSANNE, 1007 SWITZERLAND	09/21/2009	08-13901 (JMP)	24522	\$1,120,000.00
371	PHILIP MORRIS FINANCE S.A. AVENUE DE RHODANIE 50 LAUSANNE, 1007 SWITZERLAND	01/16/2009	08-13555 (JMP)	1772	\$1,120,000.00	PHILIP MORRIS FINANCE S.A. AVENUE DE RHODANIE 50 LAUSANNE, 1007 SWITZERLAND	09/21/2009	08-13555 (JMP)	24521	\$1,120,000.00
372	PITTWATER COUNCIL C/ AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW 2000 AUSTRALIA	11/24/2008	08-13555 (JMP)	866	Undetermined	PITTWATER COUNCIL C/O AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW, 2000 AUSTRALIA	09/22/2009	08-13555 (JMP)	32648	\$2,163,334.00
373	POPULAR SECURITIES, INC. ATTN: JEFFREY N. RICH, ESQ. K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13900 (JMP)	4583	\$146,739.20	POPULAR SECURITIES INC. C/O K&L GATES LLP ATTN: JEFFREY N. RICH, ESQ. AND ERIC T. MOSER, ESQ 599 LEXINGTON AVENUE NEW YORK, NY 10022	09/21/2009	08-13900 (JMP)	22161	\$146,739.20

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
374	PORTFOLIO GREEN GERMAN CMBS GMBH C/O BAKER & MCKENZIE LLP ATTN: IRA A. REID 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	09/21/2009	08-13555 (JMP)	23628	\$1,320,398.58*	PORTFOLIO GREEN GERMAN CMBS GMBH ATTN: IRA A. REID C/O BAKER & MCKENZIE LLP 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036	09/22/2009	08-13555 (JMP)	28288	Undetermined
375	PRIMUS CLO I LTD C/O WALKERS SPV LIMITED WALKER HOUSE 87 MARY STREET GEORGE TOWN GRAND CAYMAN KY1- 2002, 0 CAYMAN ISLANDS	10/28/2008	08-13555 (JMP)	396	\$7,000,000.00	PRIMUS CLO I LTD C/O WALKERS SPV LIMITED WALKER HOUSE, 87 MARY STREET GEORGE TOWN GRAND CAYMAN, KY1-2002 CAYMAN ISLANDS	01/30/2009	08-13555 (JMP)	2283	\$8,400,000.00*
376	PRIMUS CLO I, LTD. C/O WALKERS SPV LIMITED WALKER HOUSE, 87 MARY STREET GEORGE TOWN GRAND CAYMAN KY1- 9002, 0 CAYMAN ISLANDS	10/28/2008	08-13888 (JMP)	395	\$7,000,000.00	PRIMUS CLO I LTD C/O WALKERS SPV LIMITED WALKER HOUSE, 87 MARY STREET GEORGE TOWN GRAND CAYMAN, KY1-2002 CAYMAN ISLANDS	01/30/2009	08-13888 (JMP)	2282	\$8,400,000.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
377	PULSAR RE, LTD CUMBERLAND HOUSE, 7TH FLOOR ONE VICTORIA STREET HAMILTON, HM 11 BERMUDA	09/22/2009	08-13900 (JMP)	29769	Undetermined	PULSAR RE, LTD CUMBERLAND HOUSE, 7TH FL ONE VICTORIA STREET HAMILTON, 11 BERMUDA	09/22/2009	08-13900 (JMP)	27453	Undetermined
378	PUNTO TRAS RAPID S.L. ATTN: EDUARDO VIZCAYA PASEO DE LA CASTELLANA, 1. MADRID, 28046 SPAIN	11/13/2008	08-13555 (JMP)	608	Undetermined	PUNTO TRAS RAPID S.L. ATTN: EDUARDO VIZCAYA PASEO DE LA CASTELLANA, 1. MADRID, 28046 SPAIN	09/04/2009		10366	Undetermined
379	RATHGEBER, LISA 96 STEWART AVENUE GARDEN CITY, NY 11530	09/08/2009	08-13555 (JMP)	10954	\$144,798.00	RATHGEBER, LISA 96 STEWART AVENUE GARDEN CITY, NY 11530	09/21/2009		26100	\$210,509.34
380	REGUEIRO, ALANO F. 9 STATION ROAD ESSEX LOUGHTON, IG10 4NZ UNITED KINGDOM	09/15/2009	08-13555 (JMP)	12830	\$1,724,080.00*	REGUEIRO, ALANO F. 9 STATION ROAD LOUGHTON ESSEX, IG10 4NZ UNITED KINGDOM	09/21/2009	08-13555 (JMP)	25787	\$1,724,080.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
381	RESONA BANK LIMITED MIDOSUJI LEGAL PROFESSION CORPORATION F20 KASUMIGASEKI BLDG. 3-2-5 KASUMIGASEKI, CHIYODA-KU TOKYO, 100-6020 JAPAN	08/31/2009		9825	\$215,053,763.44	RESONA BANK, LIMITED MIDOSUJI LEGAL PROFESSION CORPORATION F20 KASUMIGASEKI BLDG. 3-2-5 KASUMIGASEKI, CHIYODA-KU TOKYO, 100-6020 JAPAN	09/17/2009	08-13555 (JMP)	15197	\$215,053,763.44
382	RESONA BANK, LIMITED MIDOSUJI LEGAL PROFESSION CORPORATION F26 KASUMIGASEKI BLDG. 3-2-5 KASUMIGASEKI, CHIYODA-KU TOKYO, 100-6026 JAPAN	12/11/2008	08-13555 (JMP)	1283	\$215,053,763.44	RESONA BANK, LIMITED MIDOSUJI LEGAL PROFESSION CORPORATION F20 KASUMIGASEKI BLDG. 3-2-5 KASUMIGASEKI, CHIYODA-KU TOKYO, 100-6020 JAPAN	09/17/2009	08-13555 (JMP)	15197	\$215,053,763.44
383	RIKSGALDEN ATTN. LEGAL DEPARTMENT (JONAS OPPERUD) SE 10374 STOCKHOLM, 0 SWEDEN	11/21/2008	08-13902 (JMP)	837	\$4,601,321.00	SWEDISH NATIONAL DEBT OFFICE ATTB: JOHANNA LIDELL, LEGAL COUSEL RIKSGALDEN NORRLANDSGATAN 15 SE-103-74 STOCKHOLM, 0 SWEDEN	09/08/2009	08-13902 (JMP)	10671	Undetermined

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
384	RIKSGALDEN ATTN. LEGAL DEPARTMENT (JONAS OPPERUD) SE 10374 STOCKHOLM, 0 SWEDEN	11/21/2008	08-13888 (JMP)	838	\$12,043,882.00	SWEDISH NATIONAL DEBT OFFICE ATTN: JOHANNA LIDELL, LEGAL COUNSEL RIKSGALDEN NORRLANDSGATAN 15 STOCKHOLM, SE-103-74 SWEDEN	09/09/2009	08-13888 (JMP)	10981	Undetermined
385	RIZZO, CHARLES K. 26 NEVADA DRIVE HAZLET, NJ 07730	07/31/2009	08-13555 (JMP)	6802	Undetermined	RIZZO, CHARLES K. 26 NEVADA DRIVE HAZLET, NJ 07730	09/22/2009	08-13555 (JMP)	32488	\$158,958.78
386	ROFOUGARAN, AHMADREZA (REZA) 33 VISTA LUCI NEWPORT COAST, CA 92657	09/21/2009	08-13555 (JMP)	25433	\$778,344.00	ROFOUGARAN, AHMADREZA (REZA) 33 VISTA LUCI NEWPORT COAST, CA 92657	09/21/2009	08-13555 (JMP)	25392	\$898,344.00
387	ROTHENBERG, EVAN L 14 FOREST DRIVE SANDS POINT, NY 11050	08/26/2009	08-13555 (JMP)	9404	Undetermined	ROTHENBERG, EVAN 14 FOREST DRIVE SANDS POINT, NY 11050	09/21/2009		24448	\$834,437.00
388	ROTTNEST LIMITED RIVKA SCHMUSKOVITS DE SCHUSTER, SILVIO E. SCHUSTER, NICOLAS SCHUSTER FLAVIA M SCHUSTER BUENOS AIRES, 0 ARGENTINA	04/06/2009	08-13555 (JMP)	3683	\$100,000.00*	ROTTNEST LIMITED RIVKA SCHMUSKOVITS SILVIO SCHUSTER, FLAVIA SCHUSTER, NICOLAS SCHUSTER FLAVIA M SCHUSTER BUENOS AIRES, B1609ENA ARGENTINA	09/18/2009		19712	\$100,000.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
389	ROZZO, FRANCIS A. AND ELIZABETH R. 226 NORTH SWINTON AVE. DELRAY BEACH, FL 33444	01/02/2009		1555	\$75,000.00	ROZZO, FRANCIS A. AND ELIZABETH R. 226 NORTH SWINTON AVE. DELRAY BEACH, FL 33444	09/08/2009	08-13555 (JMP)	10663	\$78,020.43
390	SACHER FUNDING LTD. C/O LOWENSTEIN SANDLER PC ATTN: ROBERT G. MINION, ESQ. AND RICHARD BERNSTEIN, ESQ. 1251 AVENUE OF THE AMERICAS, 18TH FLOOR 1251 AVENUE OF THE AMERICAS, 18TH FLOOR NEW YORK, NY 10020	04/02/2009	08-13900 (JMP)	3618	\$42,316,157.00*	SACHER FUNDING LTD. C/O LOWENSTEIN SANDLER PC ATTN: ROBERT G. MINION, ESQ. AND RICHARD BERNSTEIN, ESQ. 1251 AVENUE OF THE AMERICAS, 18TH FLOOR 1251 AVENUE OF THE AMERICAS, 18TH FLOOR NEW YORK, NY 10020	09/17/2009	08-13900 (JMP)	15160	\$42,316,157.00*
391	SALT RIVER PIMA MARICOPA INDIAN COMMUNITY ANTHONY FARESE, TREASURER OFFICE OF THE TREASURER, SRP-MIC 10,005 EAST OSBORN ROAD SCOTTSDALE, AZ 85256	04/13/2009	08-13888 (JMP)	3760	\$97,777.02	SALT RIVER PIMA MARICOPA INDIAN COMMUNITY C/O ANTHONY FARESE, TREASURER OFFICE OF THE TREASURER, SRP-MIC 10,005 EAST OSBORN ROAD SCOTTSDALE, AZ 85256	09/09/2009	08-13888 (JMP)	10869	\$97,777.02

\* - Indicates claim contains unliquidated and/or undetermined amounts



**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
392	SAN REMO APARTMENTS, L.P. ATTN: ROBERTO C. RUIZ 3777 EAST BROADWAY BOULEVARD, SUITE 200 TUCSON, AZ 85716	02/09/2009	08-13899 (JMP)	2645	Undetermined	SAN REMO APARTMENTS, L.P. ATTN: ROBERTO C. RUIZ 3777 EAST BROADWAY BOULEVARD, SUITE 200 TUCSON, AZ 85716	09/08/2009	08-13899 (JMP)	10649	\$191,186.49
393	SARK MASTER FUND LIMITED C/O BOUSSARD & GAVAUDAN ASSET MGMT, LP ATTN EMMANUEL GAVAUDAN CALDER HOUSE, 1 DOVER STREET LONDON, W1S 4LA UNITED KINGDOM	12/04/2008	08-13555 (JMP)	1202	\$11,542,791.24	SARK MASTER FUND LIMITED C/O BOUSSARD & GAVAUDAN ASSET MGNT, LP ATTN EMMANUEL GAVAUDAN CALDER HOUSE, 1 DOVER STREET LONDON, W1S 4LA UNITED KINGDOM	09/18/2009	08-13555 (JMP)	16023	\$11,358,995.21
394	SAXMAN, MICHAEL B. 2 DIAMOND DRIVE PLAINVIEW, NY 11803	06/18/2009	08-13555 (JMP)	4909	\$72,500.00	SAXMAN, MICHAEL B. 2 DIAMOND DRIVE PLAINVIEW, NY 11803-2104	09/21/2009	08-13555 (JMP)	24032	\$107,500.00
395	SAXO BANK A/S ATTN: HEAD OF LEGAL PHILIP HEYMANS ALLE 15 HELLERUP, 2900 DENMARK	07/01/2009	08-13555 (JMP)	5060	\$26,752,063.00	SAXO BANK A/S ATTN: MICHAEL V. MOLLER PHILIP HEYMANS ALLE 14 HELLERUP, 2900 DENMARK	09/18/2009	08-13555 (JMP)	20576	\$27,177,528.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
396	SCHLAGHECKE, MARTIN OTT-LILIENTHALSTR. 36 BOBLINGEN, 71034 GERMANY	11/14/2008	08-13555 (JMP)	619	\$144,000.00	SCHLAGHECKE, MARTIN OTT-LILIENTHALSTR. 36 BOBLINGEN, 71034 GERMANY	09/16/2009	08-13555 (JMP)	13380	\$144,000.00
397	SCOR REINSURANCE COMPANY ATTN: MAXINE VERNE, GENERAL COUNSEL 199 WATER STREET, 21ST FLOOR NEW YORK, NY 10038	09/21/2009	08-13555 (JMP)	20264	\$8,448,362.00*	SCOR REINSURANCE COMPANY ATTN: MAXINE VERNE, GENERAL COUNSEL 199 WATER ST., 21ST FLOOR NEW YORK, NY 10038	09/21/2009	08-13555 (JMP)	20293	\$8,448,362.00*
398	SECURITY NATIONAL LIFE INS. CO. ATTN: STEPHEN M. SILL PO BOX 57220 SALT LAKE CITY, UT 84157-0220	04/06/2009	08-13555 (JMP)	3690	\$1,623,257.30	SECURITY NATIONAL LIFE INS. CO. ATTN: STEPHEN M. SILL PO BOX 57220 SALT LAKE CITY, UT 84157- 0220	09/18/2009		16128	\$1,604,715.62
399	SEIKAGAKU CORPORATION ATTENTION: ACCOUNTING DEPT. MARUNOUCHI CENTER BUILDING 6-1 MARUNOUCHI 1-CHOME CHIYODA-KU TOKYO, 100-0005 JAPAN	12/15/2008	08-13555 (JMP)	1324	Undetermined	SEIKAGAKU CORPORATION ATTENTION: ACCOUNTING DEPT. MARUNOUCHI CENTER BUILDING 6-1 MARUNOUCHI 1-CHOME CHIYODA-KU TOKYO, 100-0005 JAPAN	09/14/2009		12585	\$961,544.87

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
400	SENIOR DEBT PORTFOLIO ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13888 (JMP)	4579	\$82,512.00*	SENIOR DEBT PORTFOLIO C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13888 (JMP)	18268	\$83,113.62
401	SENIOR DEBT PORTFOLIO ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	05/26/2009	08-13555 (JMP)	4580	\$82,512.00*	SENIOR DEBT PORTFOLIO C/O EATON VANCE MANAGEMENT, ATTN: FREDERICK S MARIUS TWO INTERNATIONAL PLACE 6TH FLOOR BOSTON, MA 02110	09/18/2009	08-13555 (JMP)	18247	\$83,113.62
402	SEQUOYAH HILLS/OAK KNOLL NEIGHBORHOOD ASSOCIATION ATTN: DONALD J. MITCHELL 4415 ST. ANDREWS RD. OAKLAND, CA 94605	09/16/2009		13419	\$100,000,000.00	SEQUOYAH HILLS/OAK KNOLL NEIGHBORHOOD ASSOCIATION ATTN: DONALD J. MITCHELL 4415 ST. ANDREWS RD OAKLAND, CA 94605	09/21/2009	08-13555 (JMP)	24193	\$100,000,000.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
403	SEQUOYAH HILLS/OAK KNOLL NEIGHBORHOOD ASSOCIATION ATTN: DONALD J. MITCHELL 4415 ST. ANDREWS RD. OAKLAND, CA 94605	09/16/2009		13420	\$15,000,000.00	SEQUOYAH HILLS/OAK KNOLL NEIGHBORHOOD ASSOCIATION ATTN: DONALD J. MITCHELL 4415 ST. ANDREWS RD OAKLAND, CA 94605	09/21/2009	08-13555 (JMP)	24194	\$15,000,000.00
404	SHAH, HARSH FLAT 2 3 PEMBRIDGE PLACE LONDON, W2 4XB UNITED KINGDOM	09/14/2009	08-13555 (JMP)	12646	\$8,211,000.00	SHAH, HARSH FLAT 2 3 PEMBRIDGE PLACE LONDON, WS 4XB UNITED KINGDOM	09/16/2009	08-13555 (JMP)	14285	\$10,952,772.58
405	SHIN KONG LIFE INSURANCE COMPANY LIMITED DAVID W. PARHAM, BAKER & MCKENZIE LLP 2300 TRAMMELL CROW CENTER 2001 ROSS AVENUE DALLAS, TX 75201	12/30/2008	08-13555 (JMP)	1504	\$5,077,577.81	SHIN KONG LIFE INSURANCE COMPANY LIMITED 37F, 66, SEC. 1, CHUNG-HSIAO W. RD., TAIPEI, 0 TAIWAN, PROVINCE OF CHINA	09/18/2009	08-13888 (JMP)	19266	\$5,077,577.81

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
406	SHIRE OF AUGUSTA- MARGARET RIVER COUNCIL C/ AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW 2000 AUSTRALIA	11/24/2008	08-13555 (JMP)	864	Undetermined	SHIRE OF AUGUSTA- MARGARET RIVER COUNCIL C/O AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW, 2000 AUSTRALIA	09/22/2009	08-13555 (JMP)	32654	\$1,279,835.00
407	SHK ASIA DYNAMIC HOLDINGS LTD. C/O SHK FUND MANAGEMENT LIMITED UNITS 902-905, BANK OF AMERICA TOWER 12 HARCOURT ROAD , 0 HONG KONG	12/24/2008		1440	\$12,033,091.44*	SHK ASIA DYNAMIC HOLDINGS LTD. C/O SHK FUND MANAGEMENT LIMITED UNITS 902-905, BANK OF AMERICA TOWER 12 HARCOURT ROAD , 0 HONG KONG	01/19/2009	08-13555 (JMP)	1775	\$12,033,091.44*
408	SHOKO CHUKIN BANK, LTD., THE (FORMERLY THE SHOKO CHUKIN BANK) 10-172-CHOME YAESU CHUO-KU TOKYO, 104-0028 JAPAN	04/29/2009	08-13555 (JMP)	4019	\$6,851,585.82	SHOKO CHUKIN BANK, LTD., THE (FORMERLY THE SHOKO CHUKIN BANK) ATTN: CAPITAL MARKETS TRADING DIVISION 10-17 2-CHOME YAESU CHUO-KU TOKYO, 104-0028 JAPAN	09/10/2009	08-13555 (JMP)	11085	\$6,851,585.82

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
409	SHOKO CHUKIN BANK, LTD., THE (FORMERLY THE SHOKO CHUKIN BANK) 10-172-CHOME YAESU CHUO-KU TOKYO, 104-0028 JAPAN	04/29/2009	08-13888 (JMP)	4020	\$6,858,554.30	SHOKO CHUKIN BANK, LTD., THE (FORMERLY THE SHOKO CHUKIN BANK) ATTN: CAPITAL MARKETS TRADING DIVISION 10-17 2-CHOME YAESU CHUO-KU TOKYO, 104-0028 JAPAN	09/10/2009	08-13888 (JMP)	11086	\$6,858,554.30
410	SHOTTON, PAUL NIGEL 124 LUKES WOOD ROAD NEW CANAAN, CT 06840	09/21/2009	08-13555 (JMP)	25597	\$3,946,302.66	SHOTTON, PAUL NIGEL 124 LUKES WOOD ROAD NEW CANAAN, CT 06840	09/21/2009	08-13555 (JMP)	21362	\$4,766,920.21
411	SHOTTON, PAUL NIGEL 124 LUKES WOOD ROAD NEW CANAAN, CT 06840	08/31/2009	08-13555 (JMP)	9927	\$2,317,632.00	SHOTTON, PAUL NIGEL 124 LUKES WOOD ROAD NEW CANAAN, CT 06840	09/21/2009	08-13555 (JMP)	25597	\$3,946,302.66
412	SIEGEL, NEIL 266 GERMONDS RD WEST NYACK, NY 10994	09/14/2009		12227	\$402,394.79	SIEGEL, NEIL 266 GERMONDS RD WEST NYACK, NY 10994	09/22/2009	08-13555 (JMP)	30630	\$402,394.79
413	SIEGEL, NORMAN 550 N. KINGSBURY # RO8 CHICAGO, IL 60654	09/08/2009		10542	\$960,419.78	SIEGEL, NORMAN 550 N. KINGSBURG # RO8 CHICAGO, IL 60654	11/09/2009	08-13555 (JMP)	65222	\$960,419.78
414	SIEGEL, NORMAN 550 N. KINGSBURY # RO8 CHICAGO, IL 60654	09/08/2009		10543	\$159,355.00	SIEGEL, NORMAN 550 N. KINGSBURG # RO8 CHICAGO, IL 60654	11/09/2009	08-13555 (JMP)	65220	\$159,355.00

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
415	SOVEREIGN BANK 75 STATE STREET, MA1- SST-04-01 ATTN: BERTIN C. EMMONS, SENIOR COUNSEL BOSTON, MA 02109	01/28/2009	08-13888 (JMP)	2082	\$8,176,482.78	SOVREIGN BANK 75 STATE STREET MAI-SST-04-01 BOSTON, MA 02109	09/17/2009	08-13888 (JMP)	15746	\$8,176,482.78
416	SOVEREIGN BANK 75 STATE STREET, MA1- SST-04-01 ATTN: BERTIN C. EMMONS, SENIOR COUNSEL BOSTON, MA 02109	02/23/2009	08-13555 (JMP)	2951	\$8,176,482.78	SOVEREIGN BANK 75 STATE STREET, MA1-SST- 04-01 BOSTON, MA 02109	09/17/2009	08-13555 (JMP)	15565	\$8,176,482.78
417	SPCP GROUP, L.L.C. TRANSFEROR: EXPORT DEVELOPMENT CANADA (EDC) ATTN: BRIAN JARMAIN 2 GREENWICH PLAZA, 1ST FLOOR GREENWICH, CT 06830	12/09/2008	08-13885 (JMP)	1265	\$4,830,064.49	SPCP GROUP, L.L.C. TRANSFEROR: EXPORT DEVELOPMENT CANADA (EDC) ATTN: BRIAN JARMAIN 2 GREENWICH PLAZA, 1ST FLOOR GREENWICH, CT 06830	03/06/2009	08-13885 (JMP)	3231	\$4,830,064.49

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
418	SPCP GROUP, L.L.C. TRANSFEROR: POPULAR HIGH-GRADE FIXED INCOME FUND, INC. ATTN: BRIAN JARMAIN 2 GREENWICH PLAZA, 1ST FLOOR GREENWICH, CT 06830	03/17/2009	08-13888 (JMP)	3383	\$4,512,732.96	SPCP GROUP, LLC., AS AGENT FOR SILVER POINT CAPITAL FUND, L.P., AND SILVER POINT CAPITAL OFFSHORE FUND, LTD., AND AS SUCCESSOR TO POPULAR HIGH-GRADE FIXED INCOME FUND, INC., C/O DAY PITNEY LLP C/O DAY PITNER LLP NEW YORK, NY 10036	09/21/2009	08-13888 (JMP)	22162	\$4,512,732.96
419	SPCP GROUP, L.L.C. TRANSFEROR: BRIGADIER CAPITAL MASTER FUND LTD. ATTN: BRIAN JARMAIN 2 GREENWICH PLAZA, 1ST FLOOR GREENWICH, CT 06830	04/23/2009	08-13555 (JMP)	3924	\$11,875,901.00	BRIGADIER CAPITAL MASTER FUND LTD. C/O BRIGADIER CAPITAL MANAGEMENT LLC 135 E 7TH STREET, 21ST FLOOR ATTN: ERICA PANG NEW YORK, NY 10022	09/16/2009	08-13555 (JMP)	13896	\$11,880,117.00
420	SPCP GROUP, L.L.C. TRANSFEROR: BRIGADIER CAPITAL MASTER FUND LTD. ATTN: BRIAN JARMAIN 2 GREENWICH PLAZA, 1ST FLOOR GREENWICH, CT 06830	04/23/2009	08-13888 (JMP)	3925	\$11,875,901.00	BRIGADIER CAPITAL MASTER FUND LTD. C/O BRIGADIER CAPITAL MANAGEMENT LLC 135 E 7TH STREET, 21ST FLOOR ATTN: ERICA PANG NEW YORK, NY 10022	09/16/2009	08-13888 (JMP)	13897	\$11,880,117.00



**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
421	SPCP GROUP, L.L.C. TRANSFEROR: ARCHE MASTER FUND, L.P. ATTN: BRIAN JARMAIN 2 GREENWICH PLAZA, 1ST FLOOR GREENWICH, CT 06830	05/08/2009	08-13555 (JMP)	4187	\$4,496,800.97*	ARCHE MASTER FUND, L.P. C/O XE CAPITAL ADVISERS ATTN: JENNIFER CALMA 24 W. 40TH STREET, 2ND FL. NEW YORK, NY 10018	09/22/2009	08-13555 (JMP)	29968	\$4,496,800.97*
422	SPCP GROUP, L.L.C. TRANSFEROR: ARCHE MASTER FUND, L.P. ATTN: BRIAN JARMAIN 2 GREENWICH PLAZA, 1ST FLOOR GREENWICH, CT 06830	05/12/2009	08-13888 (JMP)	4261	\$4,496,800.97*	ARCHE MASTER FUND, L.P. C/O XE CAPITAL ADVISERS ATTN: JENNIFER CALMA 24 W. 40TH STREET, 2ND FL. NEW YORK, NY 10018	09/22/2009	08-13888 (JMP)	29967	\$4,496,800.97*
423	SPCP GROUP, L.L.C. TRANSFEROR: INTER- AMERICAN DEVELOPMENT BANK As Agent for Silver Point Capital Fund LP and Silver Capital Offshore Fund, ltd GREENWICH, CT 06830	06/09/2009	08-13555 (JMP)	4818	Undetermined	SPCP GROUP, L.L.C. TRANSFEROR: INTER- AMERICAN DEVELOPMENT BANK As Agent for Silver Point Capital Fund LP and Silver Capital Offshore Fund, ltd GREENWICH, CT 06830	09/14/2009	08-13555 (JMP)	12576	\$1,531,492.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
424	SPCP GROUP, L.L.C. TRANSFEROR: POPULAR HIGH-GRADE FIXED INCOME FUND, INC. ATTN: BRIAN JARMAIN 2 GREENWICH PLAZA, 1ST FLOOR GREENWICH, CT 06830	06/15/2009	08-13555 (JMP)	4893	\$4,512,732.96	SPCP GROUP, LLC, AS AGENT FOR SILVER POINT CAPITAL FUND, LP AND SILVER POINT CAPITAL OFFSHORE FUND, LTD., AND AS SUCCESSOR TO POPULAR HIGH- GRADE FIXED INCOME FUND, INC. C/O DAY PITNEY LLP NEW YORK, NY 10036	09/21/2009	08-13555 (JMP)	22163	\$4,512,732.96
425	SPCP GROUP, L.L.C. TRANSFEROR: INTER- AMERICAN DEVELOPMENT BANK As Agent for Silver Point Capital Fund LP and Silver Capital Offshore Fund, ltd GREENWICH, CT 06830	06/22/2009	08-13888 (JMP)	4939	\$1,512,004.07*	SPCP GROUP, L.L.C. TRANSFEROR: INTER- AMERICAN DEVELOPMENT BANK As Agent for Silver Point Capital Fund LP and Silver Capital Offshore Fund, ltd GREENWICH, CT 06830	09/14/2009	08-13888 (JMP)	12573	\$1,531,492.00*
426	STATE BANK OF INDIA TLT LLP, ONE REDCLIFF STREET BRISTOL, BS1 6TP UNITED KINGDOM	12/04/2008	08-13555 (JMP)	1211	\$10,000,000.00	STATE BANK OF INDIA C/O TLT LLP, ONE REDCLIFF STREET BRISTOL, BS1 6TP UNITED KINGDOM	08/25/2009	08-13555 (JMP)	9370	\$10,000,000.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
427	STATE OF MAINE BUREAU OF REVENUE SERVICES COMPLIANCE DIVISION PO BOX 9101 AUGUSTA, ME 04333-9101	02/09/2009	08-13555 (JMP)	2709	\$6,107.61	STATE OF MAINE BUREAU OF REVENUE SERVICES COMPLIANCE DIVISION PO BOX 9101 AUGUSTA, ME 04333-9101	02/17/2009	08-13555 (JMP)	2993	\$6,107.61
428	STATE STREET BANK AND TRUST COMPANY ATTN: KEVIN L. COURTNEY, ESQ. 1776 HERITAGE DRIVE A5N QUINCY, MA 02171	09/18/2009	08-13555 (JMP)	19469	\$17,291,383.00*	STATE STREET BANK AND TRUST COMPANY ATTN: KEVIN L COURTNEY ESQ 1776 HERITAGE DRIVE A5N NORTH QUINCY, MA 02171	09/22/2009	08-13555 (JMP)	28748	\$17,291,383.00*
429	STEFFEN,TIMOTHY F. 5040 ADDISON CIR STE 400 ADDISON, TX 750016049	09/14/2009		12234	\$708,939.19	STEFFEN, TIMOTHY F. 36 SADDLE HILL RD STAMFORD, CT 06903	09/18/2009		18787	\$855,300.00
430	STEIN, JAY SHORSTEIN & SHORSTEIN, P.A. 8265 BAYBERRY ROAD JACKSONVILLE, FL 32256	06/26/2009	08-13555 (JMP)	5012	\$186,343.95	STEIN, JAY SHORSTEIN & SHORSTEIN, P.A. 8265 BAYBERRY ROAD JACKSONVILLE, FL 32256	09/02/2009	08-13555 (JMP)	10135	\$186,343.95
431	STEPHENSON, REBECCA 10272 MOUNTAIN MAPLE DR HIGHLANDS RANCH, CO 80129	09/11/2009	08-13555 (JMP)	1189	\$149,701.86	STEPHENSON, REBECCA L 10272 MOUNTAIN MAPLE DRIVE HIGHLANDS RANCH, CO 80129	09/11/2009	08-13555 (JMP)	11469	\$74,850.93

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
432	STEVEN G. HOLDER LIVING TRUST C/O ROBERT D. ALBERGOTTI HAYNES & BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	01/29/2009	08-13555 (JMP)	2150	\$2,287,433.00*	STEVEN G. HOLDER LIVING TRUST C/O ROBERT D. ALBERGOTTI HAYNES & BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	09/18/2009	08-13555 (JMP)	16481	\$2,287,433.00*
433	STEVEN G. HOLDER LIVING TRUST C/O ROBERT D. ALBERGOTTI HAYNES & BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	01/29/2009	08-13888 (JMP)	2151	\$2,287,433.00*	STEVEN G. HOLDER LIVING TRUST C/O ROBERT D. ALBERGOTTI HAYNES & BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	09/18/2009	08-13888 (JMP)	16482	\$2,287,433.00*
434	STICHTING PENSIOENFONDS CAMPINA HOUTTUINLAAN 4 3447 GM WOERDEN, 0 NETHERLANDS	09/11/2009	08-13555 (JMP)	11481	\$267,880.38	STICHTING PENSIOENFONDS CAMPINA HOUTLUINLEAN 4 WOERDEN, 3447 GM NETHERLANDS	09/21/2009	08-13555 (JMP)	25875	\$24,947.04
435	SUNNY BANK, LTD. CLYDE & CO US LLP ATTN: CHRISTOPHER CARLSEN, ESQ. 405 LEXINGTON AVENUE NEW YORK, NY 10174	05/19/2009	08-13555 (JMP)	4435	\$19,136,447.01	SUNNY BANK LTD 7F NO. 88-90 SEC 1 SHIPAI RD BELTOU DISTRICT TAIPEI CITY, 112 TAIWAN, PROVINCE OF CHINA	09/22/2009	08-13555 (JMP)	28557	\$19,136,447.01

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
436	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	06/24/2009	08-13555 (JMP)	4991	\$411,647.83	SWEDBANK CLAS BURENIUS BRUNKBERGSTORG 8 STOCKHOLM S-105-34, 0 SWEDEN	09/22/2009	08-13555 (JMP)	29583	\$1,219,792.00*
437	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	06/24/2009	08-13888 (JMP)	4992	\$2,046,179.18	SWEDBANK CLAS BURENIUS BRUNKBERGSTORG 8 STOCKHOLM S-105-34, 0 SWEDEN	09/22/2009	08-13555 (JMP)	29581	\$2,046,179.18*
438	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	06/24/2009	08-13555 (JMP)	4993	\$9,481,191.98	SWEDBANK CLAS BURENIUS BRUNKBERGSTORG 8 STOCKHOLM S-105-34, 0 SWEDEN	09/22/2009	08-13555 (JMP)	29582	\$9,481,191.98*
439	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	06/24/2009	08-13555 (JMP)	4994	\$6,629,494.71	SWEDBANK CLAS BURENIUS BRUNKBERGSTORG 8 STOCKHOLM S-105-34, 0 SWEDEN	09/22/2009	08-13555 (JMP)	29580	\$6,629,494.71*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
440	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	06/24/2009	08-13901 (JMP)	4995	\$411,647.83	SWEDBANK MR. CLAS BURENIUS BRUNKBERGSTORG 8 STOCKHOLM S-105-34, 0 SWEDEN	09/22/2009	08-13555 (JMP)	29579	\$1,219,792.00*
441	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	06/24/2009	08-13555 (JMP)	4996	\$2,046,179.18	SWEDBANK CLAS BURENIUS BRUNKBERGSTORG 8 STOCKHOLM S-105-34, 0 SWEDEN	09/22/2009	08-13555 (JMP)	29578	\$2,046,179.18*
442	SWEDBANK AB (PUBL) MR. JOHAN STENBERG, MR. CLAS BURENIUS SWEDBANK AB (PUBL) STOCKHOLM, SE-105 34 SWEDEN	06/24/2009	08-13555 (JMP)	4997	\$282,339.70	SWEDBANK MR. CLAS BURENIUS BRUNKBERGSTORG 8 STOCKHOLM (PUBL), AB SE- 105 34 SWEDEN	09/22/2009	08-13555 (JMP)	29577	\$228,896.50*
443	TAKAMIYA CO., LTD. 1-1, MAEDA KIGYO DANCHI, YAHATA HIGASHI-KU KITAKYUSHU-CITY FUKUOKA 805-8539, 0 JAPAN	12/05/2008	08-13555 (JMP)	1222	\$5,712,846.11	TAKAMIYA CO. LTD 1-Jan MAEDA KIGYO DANCHI YAHATAM FUKUOKA, 805-8539 JAPAN	09/14/2009	08-13555 (JMP)	12451	\$4,714,423.34

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
444	TED MOUDIS ASSOCIATES, INC. 79 MADISON AVENUE 10TH FLOOR NEW YORK, NY 10016	10/01/2008	08-13555 (JMP)	68	\$185,533.27	TED MOUDIS ASSOCIATES, INC. 79 MADISON AVENUE 10TH FLOOR NEW YORK, NY 10016	10/02/2008	08-13555 (JMP)	118	\$185,533.27
445	TENOR OPPORTUNITY MASTER FUND, LTD. ATTN: RAVI PATEL 1180 AVENUE OF THE AMERICAS, SUITE 1940 NEW YORK, NY 10036	05/08/2009	08-13888 (JMP)	4199	\$1,420,079.80	TENOR OPPORTUNITY MASTER FUND, LTD. ATTN: RAVI PATEL TENOR CAPITAL MANAGEMENT COMPANY LP 1180 AVENUE OF THE AMERICAS, SUITE 1940 NEW YORK, NY 10036	09/21/2009	08-13888 (JMP)	24542	\$1,420,079.80
446	TENTERFIELD SHIRE COUNCIL C/ AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV. MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW 2000 AUSTRALIA	11/24/2008	08-13555 (JMP)	861	Undetermined	TENTERFIELD SHIRE COUNCIL C/O AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW, 2000 AUSTRALIA	09/22/2009	08-13555 (JMP)	32656	\$2,477,100.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
447	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS OFFICE OF THE ATTORNEY GENERAL COLLECTION DIVISION - BANKRUPTCY SECTION PO BOX 12548 AUSTIN, TX 78711-2548	01/20/2009	08-13885 (JMP)	1812	\$2,085.48*	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS OFFICE OF THE ATTORNEY GENERAL COLLECTION DIVISION - BANKRUPTCY SECTION PO BOX 12548 AUSTIN, TX 78711-2548	02/02/2009	08-13885 (JMP)	2402	\$1,025.80*
448	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS OFFICE OF THE ATTORNEY GENERAL BANKRUPTCY - COLLECTIONS DIVISION PO BOX 12548 AUSTIN, TX 78711-2548	01/20/2009	08-13885 (JMP)	1814	\$2,085.48*	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS OFFICE OF THE ATTORNEY GENERAL COLLECTION DIVISION - BANKRUPTCY SECTION PO BOX 12548 AUSTIN, TX 78711-2548	02/02/2009	08-13885 (JMP)	2401	\$1,025.80*
449	TFL PENSION FUND 55 BROADWAY LONDON, SW1H 0BD UNITED KINGDOM	06/29/2009	08-13901 (JMP)	5038	\$823,108.59	TFL PENSION FUND ATTN: PETER R. LA TRONICA C/O BRIDGEWATER ASSOCIATES, INC., AS AUTHORI C/O BRIDGEWATER ASSOCIATES, INC., AS AUTHORIZED AGENT ONE GLENDINNING PLACE ONE GLENDINNING PLACE WESTPORT, CT 06880	09/21/2009	08-13901 (JMP)	20779	\$823,108.59

\* - Indicates claim contains unliquidated and/or undetermined amounts



**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
450	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAP. ENERGY EQUITY FUND MASTER II, LP 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	01/30/2009	08-13555 (JMP)	2218	\$11,795,338.00*	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAP ENERGY EQUITY FUND MASTER II. LP 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	09/18/2009	08-13555 (JMP)	17296	\$11,795,338.00*
451	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAPITAL ENERGY EQUITY FUND, L.P. 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	01/30/2009	08-13555 (JMP)	2219	\$16,888,998.00*	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAPITAL ENERGY EQUITY FUND, L.P. 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	09/18/2009	08-13555 (JMP)	17297	\$16,888,998.00*
452	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAPITAL ENERGY FUND, L.P. 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	01/30/2009	08-13555 (JMP)	2220	\$9,880,637.00*	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAPITAL ENERGY FUND L.P. 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	09/18/2009	08-13555 (JMP)	17294	\$9,880,637.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
453	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAP. ENERGY EQUITY INTL. HLDGS. I, LP 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	01/30/2009	08-13555 (JMP)	2221	\$3,215,036.00*	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAP, ENERGY EQUITY INTL HLDGS 1, LP 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	09/18/2009	08-13555 (JMP)	17295	\$3,215,036.00*
454	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: PICKENS, T. BOONE 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	01/30/2009	08-13555 (JMP)	2222	\$18,157,000.00*	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: PICKENS, T. BOONE 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	09/18/2009	08-13555 (JMP)	17293	\$18,157,000.00*
455	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAP. ENERGY EQUITY FUND MASTER II, LP 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	01/30/2009	08-13885 (JMP)	2223	\$11,795,338.00*	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAP. ENERGY EQUITY FUND MASTER II, LP 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	09/18/2009	08-13885 (JMP)	17290	\$11,795,338.00*

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
456	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAPITAL ENERGY EQUITY FUND, L.P. 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	01/30/2009	08-13885 (JMP)	2224	\$16,888,998.00*	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAPITAL ENERGY EQUITY FUND, L.P. 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	09/18/2009	08-13885 (JMP)	17291	\$16,888,998.00*
457	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAPITAL ENERGY FUND, L.P. 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	01/30/2009	08-13885 (JMP)	2225	\$9,880,637.00*	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAPITAL ENERGY FUND L.P. 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	09/18/2009	08-13885 (JMP)	17288	\$9,880,637.00*
458	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAP. ENERGY EQUITY INTL. HLDGS. I, LP 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	01/30/2009	08-13885 (JMP)	2226	\$3,215,036.00*	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: BP CAP. ENERGY EQUITY INTL. HLDGS. I, LP 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	09/18/2009	08-13885 (JMP)	17289	\$3,215,036.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
459	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: PICKENS, T. BOONE 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	01/30/2009	08-13885 (JMP)	2227	\$18,157,000.00*	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: PICKENS, T. BOONE 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	09/18/2009	08-13885 (JMP)	17286	\$18,157,000.00*
460	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: SANNO POINT MASTER FUND LTD. 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	03/10/2009	08-13888 (JMP)	3264	\$6,455,505.68	ROYAL BANK OF SCOTLAND PLC, THE C/O RBS SECURITIES INC. ATTN: PIA FRIIS, MANAGING DIRECTOR AND SENIOR COUNSEL 600 WASHINGTON BOULEVARD 600 WASHINGTON BOULEVARD GREENWICH, CT 06830	09/21/2009	08-13555 (JMP)	21698	\$6,455,505.68*
461	THE ROYAL BANK OF SCOTLAND, PLC TRANSFEROR: SANNO POINT MASTER FUND LTD. 600 WASHINGTON BOULEVARD ATTN: MATTHEW ROSENCRANS STAMFORD, CT 06910	03/10/2009	08-13555 (JMP)	3265	\$6,455,505.68	ROYAL BANK OF SCOTLAND PLC, THE C/O RBS SECURITIES INC. ATTN: PIA FRIIS, MANAGING DIRECTOR AND SENIOR COUNSEL 600 WASHINGTON BOULEVARD 600 WASHINGTON BOULEVARD GREENWICH, CT 06830	09/21/2009	08-13555 (JMP)	21698	\$6,455,505.68*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED					SURVIVING CLAIMS				
NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
462 TIMPE, JOCHEN EGERER STR. 22 STUTTGART, 70567 GERMANY	05/01/2009	08-13555 (JMP)	4068	\$35,228.63*	TIMPE, JOCHEN EGERER ST. 22 STUTTGART, 70567 GERMANY	09/14/2009	08-13555 (JMP)	12308	\$70,965.00
463 TOSCANI, EDOARDO VIALE DON MINZONI 38 BRESSO-MILAN, 20091 ITALY	09/14/2009	08-13555 (JMP)	12482	\$2,927,387.00	TOSCANI, EDOARDO VIALE DON MINZONI 38 BRESSO-MILAN, 20091 ITALY	09/21/2009	08-13555 (JMP)	25357	\$4,593,111.00
464 TRAVERSA, ROBERT 85 RIVER STREET SLEEPY HOLLOW, NY 10591	08/31/2009	08-13555 (JMP)	9877	\$360,502.00	TRAVERSA, ROBERT 85 RIVER STREET SLEEPY HOLLOW, NY 10591	09/21/2009		24890	\$360,501.00
465 TUAS POWER LIMITED 111 SOMERSET ROAD # 13-06 , 238164 SINGAPORE	03/16/2009	08-13555 (JMP)	3371	\$3,720,254.68*	TUAS POWER LTD 111 SOMERSET ROAD #13-06 , 238164 SINGAPORE	09/03/2009	08-13555 (JMP)	10185	\$3,720,254.68*
466 TUAS POWER LTD 111 SOMERSET ROAD #13-06 , 238164 SINGAPORE	12/05/2008	08-13885 (JMP)	1226	\$3,720,254.68*	TUAS POWER LTD 111 SOMERSET ROAD #13-06 , 238164 SINGAPORE	09/03/2009	08-13885 (JMP)	10184	\$3,720,254.68*

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
467	TUCSON ELECTRIC POWER COMPANY TODD C. HIXON, CORPORATE COUNSEL & DIRECTOR OF LEGAL SERVICES UE201 PO BOX 711 TUCSON, AZ 85701	05/26/2009	08-13885 (JMP)	4572	\$30,000.00	TUCSON ELECTRIC POWER COMPANY TODD C. HIXON, CORPORATE COUNSEL & DIRECTOR OF LEGAL SERVICES MAILSTOP UE201 PO BOX 711 TUCSON, AZ 85701	09/18/2009	08-13885 (JMP)	18970	\$30,000.00
468	TUCSON ELECTRIC POWER COMPANY TODD C. HIXON, CORPORATE COUNSEL & DIRECTOR OF LEGAL SERVICES UE201 PO BOX 711 TUCSON, AZ 85701	05/26/2009	08-13555 (JMP)	4573	\$30,000.00	TUCSON ELECTRIC POWER COMPANY TODD C. HIXON, CORPORATE COUNSEL & MANAGER OF LEGAL SVCS. MAILSTOP UE201 PO BOX 711 TUCSON, AZ 85701	09/18/2009		17845	\$30,000.00*
469	TUMUT SHIRE COUNCIL & SNOWY WORKS & SVCS C/ AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV. MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW 2000 AUSTRALIA	11/24/2008	08-13555 (JMP)	858	Undetermined	TUMUT SHIRE COUNCIL & SNOWY WORKS & SVCS C/O AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW, 2000 AUSTRALIA	09/22/2009	08-13555 (JMP)	32651	\$2,840,408.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
470	TYCO INTERNATIONAL INC GARY KARLIN 9 ROSZEL ROAD PRINCETON, NJ 08540	05/29/2009	08-13888 (JMP)	4669	\$51,129.98	TYCO INTERNATIONAL MASTER RETIREMENT TRUST, THE C/O TYCO INTERNATIONAL INC. GARY KARLIN 9 ROSZEL ROAD PRINCETON, NJ 08540	09/18/2009	08-13888 (JMP)	17212	\$34,758.35*
471	VARDE INVESTMENT PARTNERS, LP TRANSFEROR: SEAPORT GROUP LLC, THE 8500 NROMANDALE LAKE BLVD., SUITE 1500 MINNEAPOLIS, MN 55437	06/24/2009	08-13555 (JMP)	4984	\$9,881,311.84	VARDE INVESTMENT PARTNERS, L.P C/O SHAWN R FOX MCGUIREWOODS LLP 1345 AVENUE OF THE AMERICAS 7TH FLOOR NEW YORK, NY 10105	09/21/2009	08-13555 (JMP)	26221	\$9,881,311.84
472	VARDE INVESTMENT PARTNERS, LP TRANSFEROR: SEAPORT GROUP LLC, THE 8500 NROMANDALE LAKE BLVD., SUITE 1500 MINNEAPOLIS, MN 55437	06/24/2009	08-13888 (JMP)	4985	\$9,881,311.84	VARDE INVESTMENT PARTNERS, L.P C/O SHAWN R FOX MCGUIREWOODS LLP 1345 AVENUE OF THE AMERICAS 7TH FLOOR NEW YORK, NY 10105	09/21/2009	08-13888 (JMP)	26241	\$9,881,311.84

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
473	VINCI S.A. ATTN: PATRICK RICHARD, GENERAL COUNSEL 1, COURS FERDINAND DE LESSEPS RUEIL-MALMAISON, 92851 FRANCE	02/26/2009	08-13555 (JMP)	3127	Undetermined	VINCI S.A. ATTN: PATRICK RICHARD, GENERAL COUNSEL 1, COURS FERDINAND DE LESSEPS RUEIL-MALMAISON, 92851 FRANCE	09/15/2009	08-13555 (JMP)	13031	\$15,827,854.90*
474	VITOL S.A. ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	11/04/2008	08-13885 (JMP)	487	\$13,655,466.56*	VITOL S.A. ATTN: JEFFREY N. RICH K&L GATES LLP 599 LEXINGTON AVENUE NEW YORK, NY 10022	12/16/2008	08-13885 (JMP)	1363	\$15,073,242.56*
475	VR GLOBAL PARTNERS, L.P. ATTN: PETER CLATEMAN C/O VR CAPITAL GROUP 77/1 SADOVNICHESKAYA NAB. MOSCOW, 115035 RUSSIAN FEDERATION	07/06/2009	08-13555 (JMP)	5133	\$1,000,480.12	VR GLOBAL PARTNERS,LP ATTN: PETER CLATEMAN C/O VR CAPITAL GROUP AURORA BUSINESS PARK MOSCOW, 115035 RUSSIAN FEDERATION	09/08/2009		10715	\$1,000,480.12



**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
476	WALCHA SHIRE COUNCIL C/ AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW 2000 AUSTRALIA	11/24/2008	08-13555 (JMP)	879	Undetermined	WALCHA COUNCIL C/O AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SIDNEY, NSW, 2000 AUSTRALIA	09/22/2009	08-13555 (JMP)	32662	\$1,073,410.00
477	WAVE MASTER FUND, LP C/O THE WAVE MANAGEMENT COMPANY, LLC ATTN: KELLY DOUGHERTY 4 QUEEN STREET CHARLESTON, SC 29401	06/29/2009	08-13555 (JMP)	5018	\$408,375.00*	WAVE MASTER FUND LP ATTN: KELLY DOUGHERTY THE WAVE MANAGEMENT COMPANY, LLC 4 QUEEN STREET CHARLESTON, SC 29401	09/16/2009	08-13555 (JMP)	13733	\$408,375.00*
478	WAVE MASTER FUND, LP C/O THE WAVE MANAGEMENT COMPANY, LLC ATTN: KELLY DOUGHERTY 4 QUEEN STREET CHARLESTON, SC 29401	06/29/2009	08-13888 (JMP)	5019	\$408,375.00*	WAVE MASTER FUND LP THE WAVE MANAGEMENT COMPANY, LLC ATTN: KELLY DOUGHERTY 4 QUEEN STREET CHARLESTON, SC 29401	09/16/2009	08-13888 (JMP)	13732	\$408,375.00*

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
479	WEBER, SEBASTIAN FRIEDENSTRASSE 19E GERMERING, D-82110 GERMANY	01/15/2009	08-13555 (JMP)	1747	Undetermined	WEBER, SEBASTIAN FRIEDENST 19E D-82110 GERMERING , 0 GERMANY	09/11/2009	08-13555 (JMP)	11531	\$7,087.50
480	WEDBUSH MORGAN SECURITIES INC. ATTN: CHARLES LACHAUSSEE, CORPORATE COUNSEL 1000 WILSHIRE BOULEVARD LOS ANGELES, CA 90017	12/16/2008	08-13555 (JMP)	1354	\$614,830.00	WEDBUSH MORGAN SECURITIES INC. ATTN: CHARLES LACHAUSSEE, CORPORATE COUNSEL 1000 WILSHIRE BOULEVARD LOS ANGELES, CA 90017	12/29/2008	08-13555 (JMP)	1477	\$614,830.00
481	WEDBUSH MORGAN SECURITIES INC. ATTN: CHARLES LACHAUSSEE, CORPORATE COUNSEL 1000 WILSHIRE BOULEVARD LOS ANGELES, CA 90017	12/29/2008	08-13555 (JMP)	1477	\$614,830.00	WEDBUSH MORGAN SECURITIES INC. ATTN: CHARLES LACHAUSSEE, CORPORATE COUNSEL 1000 WILSHIRE BOULEVARD LOS ANGELES, CA 90017	02/23/2009	08-13555 (JMP)	2984	\$614,830.00*

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
482	WELLINGTON SHIRE COUNCIL C/ AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW 2000 AUSTRALIA	11/24/2008	08-13555 (JMP)	878	Undetermined	WELLINGTON SHIRE COUNCIL C/O AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SIDNEY, NSW, 2000 AUSTRALIA	09/22/2009	08-13555 (JMP)	32658	\$1,279,835.00
483	WELLPOINT, INC. 120 MONUMENT CIRCLE ATTENTION: R. DAVID KRETSCHMER INDIANAPOLIS, IN 46204	11/25/2008	08-13555 (JMP)	1098	\$6,582,138.25	WELLPOINT, INC. ATTN: R. DAVID KRETSCHMER 120 MONUMENT CIRCLE INDIANAPOLIS, IN 46204	09/21/2009	08-13555 (JMP)	26105	\$2,694,853.25
484	WELLPOINT, INC. 120 MONUMENT CIRCLE ATTENTION: R. DAVID KRETSCHMER INDIANAPOLIS, IN 46204	11/25/2008	08-13888 (JMP)	1099	\$6,599,564.84	WELLPOINT, INC. ATTN: R. DAVID KRETSCHMER 120 MONUMENT CIRCLE INDIANAPOLIS, IN 46204	09/21/2009	08-13888 (JMP)	26104	\$2,694,853.25
485	WESTERNBANK PUERTO RICO STUART G. STEIN, ESQ. HOGAN & HARTSON L.L.P. 555 THIRTEENTH STREET, N.W. WASHINGTON, DC 20004	05/04/2009	08-13555 (JMP)	4120	\$489,575.00	WESTERNBANK PUERTO RICO C/O STUART G. STEIN, ESQ. HOGAN & HARTSON L.L.P. 555 THIRTEENTH STREET, N.W. WASHINGTON, DC 20004	09/14/2009	08-13555 (JMP)	12589	\$489,575.00

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
486	WESTERNBANK PUERTO RICO STUART G. STEIN, ESQ. HOGAN & HARTSON L.L.P. 555 THIRTEENTH STREET, N.W. WASHINGTON, DC 20004	05/04/2009	08-13888 (JMP)	4121	\$2,009,225.00	WESTERNBANK PUERTO RICO C/O STUART G. STEIN, ESQ. HOGAN & HARTSON L.L.P. 555 THIRTEENTH STREET, N.W. WASHINGTON, DC 20004	09/14/2009	08-13888 (JMP)	12590	\$2,009,225.00
487	WESTON, ROGER L., REV TRUST ROGER L. WESTON TTEE 1 NORTH WACKER DRIVE, SUITE 4075 CHICAGO, IL 60606	01/15/2009	08-13555 (JMP)	1740	\$918,260.20	ROGER L. WESTON REV TRUST ROGER L. WESTON TTEE 1 NORTH WACKER DRIVE, SUITE 4075 CHICAGO, IL 60606	09/19/2009	08-13555 (JMP)	19600	\$918,260.20
488	WESTPAC BANKING CORPORATION 575 FIFTH AVENUE 39TH FL ATTN: CHIEF OPERATING OFFICER NEW YORK, NY 10017-2422	09/14/2009	08-13888 (JMP)	12129	\$4,876,225.00	WESTPAC BANKING CORPORATION ATTN: CHIEF OPERATING OFFICER 575 FIFTH AVENUE, 39TH FLOOR NEW YORK, NY 10017	09/22/2009	08-13888 (JMP)	28368	\$4,931,625.63*
489	WESTPAC BANKING CORPORATION 575 FIFTH AVE. 39TH FL ATTN: CHIEF OPERATING OFFICER NEW YORK, NY 10017-2422	09/14/2009	08-13555 (JMP)	12130	\$4,876,225.00	WESTPAC BANKING CORPORATION ATTN: CHIEF OPERATING OFFICER 575 FIFTH AVENUE, 39TH FLOOR NEW YORK, NY 10017	09/22/2009	08-13555 (JMP)	28367	\$4,931,625.63*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
490	WESTPAC BANKING CORPORATION CHARLES G. BERRY ARNOLD & PORTER 399 PARK AVE. 34TH FL. NEW YORK, NY 10022	03/17/2009	08-13888 (JMP)	3384	\$4,876,225.00	WESTPAC BANKING CORPORATION 575 FIFTH AVENUE 39TH FL ATTN: CHIEF OPERATING OFFICER NEW YORK, NY 10017-2422	09/14/2009	08-13888 (JMP)	12129	\$4,876,225.00
491	WESTPAC BANKING CORPORATION CHARLES G. BERRY ARNOLD & PORTER 399 PARK AVE. 34TH FL. NEW YORK, NY 10022	03/17/2009	08-13555 (JMP)	3385	\$4,876,225.00	WESTPAC BANKING CORPORATION 575 FIFTH AVE. 39TH FL ATTN: CHIEF OPERATING OFFICER NEW YORK, NY 10017-2422	09/14/2009	08-13555 (JMP)	12130	\$4,876,225.00
492	WHITE MOUNTAINS LIFE REINSURANCE (BERMUDA) LTD. ATTN: ARLENE R. ALVES C/O SEWARD & KISSEL LLP ONE BATTERY PLAZA NEW YORK, NY 10004-1485	05/26/2009	08-13888 (JMP)	4670	\$1,808,000.00*	WHITE MOUNTAINS LIFE REINSURANCE (BERMUDA) LTD. ATTN: ARLENE R. ALVES C/O SEWARD & KISSEL LLP ONE BATTERY PLAZA NEW YORK, NY 10017	09/11/2009	08-13888 (JMP)	19685	\$1,808,000.00*

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

**CLAIMS TO BE DISALLOWED AND EXPUNGED**

**SURVIVING CLAIMS**

	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
493	WILLOW RE LTD C/O HSBC BANK (CAYMAN) LIMITED ATTN: DENA THOMPSON PO BOX 1109 GRAND CAYMAN, KY 1- 1102 CAYMAN ISLANDS	09/17/2009	08-13555 (JMP)	15733	\$76,332,337.00*	WILLOW RE LIMITED C/O HSBC BANK (CAYMAN) LIMITED ATTN: DENA THOMPSON P.O. 1109 GRAND CAYMAN, KY 1-1102 CAYMAN ISLANDS	09/22/2009	08-13555 (JMP)	27942	\$76,332,337.00*
494	WILLOW RE LTD C/O HSBC BANK (CAYMAN) LIMITED ATTN: DENA THOMPSON PO BOX 1109 GRAND CAYMAN, KY 1- 1102 CAYMAN ISLANDS	09/17/2009	08-13888 (JMP)	15734	\$76,332,337.00*	SAGAMORE CLO, LTD. C/O MAPLES FINANCE LIMITED ATTN: THE DIRECTORS P.O. BOX 1093 GT, QUEENSGATE HOUSE, SOUTH CHURCH STREET, GEORGETOWN SOUTH CHURCH STREET, GEORGETOWN GRAND CAYMAN, 0 CAYMAN ISLANDS	09/22/2009	08-13555 (JMP)	27934	\$1,584,423.23*
495	WILSON, THOMAS G. 219 BEACH 99TH STREET ROCKAWAY PARK, NY 11694	12/01/2008	08-13555 (JMP)	1153	\$97,490.40	WILSON, THOMAS G. 219 BEACH 99TH STREET ROCKAWAY PARK, NY 11694	07/20/2009	08-13555 (JMP)	5633	\$110,997.99

\* - Indicates claim contains unliquidated and/or undetermined amounts

**IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)**

**SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS**

CLAIMS TO BE DISALLOWED AND EXPUNGED						SURVIVING CLAIMS				
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
496	YASS VALLEY COUNCIL C/ AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW 2000 AUSTRALIA	11/24/2008	08-13555 (JMP)	891	Undetermined	YASS VALLEY COUNCIL C/O AMANDA BANTON PIPER ALDERMAN, LEVEL 23 GOV MACQUARIE TOWER - 1 FARRER PLACE SYDNEY, NSW, 2000 AUSTRALIA	09/22/2009	08-13555 (JMP)	32655	\$2,109,110.38
497	YOSHIDA, KATSUMI 275 HAYAKITA-GENBU ABIRA-CHO YUFUTSU-GUN HOKKAIDO, 059-1432 JAPAN	01/12/2009	08-13555 (JMP)	1663	\$5,315,310.95	YOSHIDA, KATSUMI 275 HYAKITA-GENBU, ABIRA-CHO, YOFUTSU-GUN HOKKAIDO, 059-1432 JAPAN	09/17/2009	08-13555 (JMP)	15163	\$5,224,780.69
498	ZAPF, OTTO VON-WITZLEBEN- STRABE 34 HEILBRONN, 74072 GERMANY	03/23/2009	08-13555 (JMP)	3474	\$70,875.00	ZAPF, OTTO VON-WITZLEBEN-STRASSE 34 HEILBRONN, 74074 GERMANY	09/09/2009	08-13555 (JMP)	10926	\$70,875.00
499	ZICCARELLI, BARBARA A. 26 HUFF TERRACE MONTVALE, NJ 07645	04/10/2009	08-13555 (JMP)	3738	\$25,542.88*	ZICCARELLI, BARBARA A. 26 HUFF TERRACE MONTVALE, NJ 07645	09/18/2009		19383	\$27,832.00
500	ZICCARELLI, JOHN J. 26 HUFF TERRACE MONTVALE, NJ 07645	04/10/2009	08-13555 (JMP)	3739	\$25,559.63*	ZICCARELLI, JOHN J. 26 HUFF TERRACE MONTVALE, NJ 07645	09/18/2009		17876	\$27,832.00

\* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

SECOND OMNIBUS OBJECTION: EXHIBIT A - AMENDED CLAIMS

CLAIMS TO BE DISALLOWED AND EXPUNGED

SURVIVING CLAIMS

NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS
TOTAL				\$5,825,296,815.91					



UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re : Chapter 11 Case No.  
 :  
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)  
 :  
Debtors. : (Jointly Administered)  
-----X

**ORDER GRANTING DEBTORS' SECOND  
OMNIBUS OBJECTION TO CLAIMS (AMENDED AND SUPERSEDED CLAIMS)**

Upon the second omnibus objection to claims, dated January 29, 2010 (the "Second Omnibus Objection to Claims"),<sup>1</sup> of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking entry of an order, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664], disallowing and expunging the Amended and Superseded Claims on the grounds that such claims have been amended and superseded by the corresponding Surviving Claims, all as more fully described in the Second Omnibus Objection to Claims; and due and proper notice of the Second Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Second Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Second Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

---

<sup>1</sup> Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Second Omnibus Objection to Claims.

ORDERED that the relief requested in the Second Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on Exhibit 1 annexed hereto under the heading “*Claims to be Disallowed and Expunged*” (collectively, the “Amended and Superseded Claims”) are disallowed and expunged; and it is further

ORDERED that the claims listed on Exhibit 1 annexed hereto under the heading “*Surviving Claims*” (collectively, the “Surviving Claims”) will remain on the claims register, and such claims are neither allowed nor disallowed at this time; and is further

ORDERED that the disallowance and expungement of the Amended and Superseded Claims does not constitute any admission or finding with respect to any of the Surviving Claims; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to, (i) any claim listed on Exhibit A annexed to the Second Omnibus Objection to Claims under the heading “*Claims to be Disallowed and Expunged*” that is not listed on Exhibit 1 annexed hereto and (ii) any Surviving Claim; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: \_\_\_\_\_, 2010  
New York, New York

---

UNITED STATES BANKRUPTCY JUDGE